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**THE  
LAW OF INCOME-TAX  
IN BRITISH INDIA  
SIMPLIFIED  
1939**

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# **THE LAW OF INCOME-TAX IN BRITISH INDIA**

**SIMPLIFIED — ILLUSTRATED — EXPLAINED**

*BY*

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## PREFACE

**T**he Income-tax Law in British India has been considerably changed by the passing of the Income-tax Amendment Act 1939. The system of "Compulsory Returns" has been introduced and evasion of Income-tax has been made more difficult and penal. In these pages an earnest attempt has been made to simplify the present Income-tax Law in the light of the new changes effected by the Income-tax Amendment Act 1939. Illustrations have been given wherever necessary to elucidate the principles underlying the new changes. The Slab System as well as all necessary subjects have been fully dealt with at their proper places. To add to the usefulness of this book all important sections of the Income-tax Act have been given in their amended form in the Appendix in part II of the book. For the special convenience of Limited Companies, a special chapter entitled "Limited Companies and the New Law" has been added in the Second Part of this book and rules for the determination of assessable profits from Insurance Business have also been quoted in full .

This book is meant for all persons who are effected by Income-tax and is expected to prove highly useful to lawyers, businessmen and Income-tax practitioners. A careful study of its pages, it is earnestly believed,

will give every reader a working knowledge of the New Income-tax Law and enable him to solve his or others Income-tax difficulties.

The author thankfully acknowledges the warm reception given to this book in the form of a large number of prepublication orders but regrets that as the book has been printed in haste some mistakes have crept in, inspite of best attempts to the contrary.

Special arrangements are being made to keep the readers of this book informed of all futher rules which are being framed by the Central Board of Revenue at a nominal cost. Those interested should send for further particulars.

Readers are requested to intimate any mistake detected by them in this book to enable the author to correct the same in the Second Edition which is expected to be published in an enlarged form at an early date.

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Shri Ram Bhargava

Delhi (India)

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## CHAPTER 1

### GENERAL EXPLANATION OF INCOME-TAX

#### **What is Income-tax ?**

Income-tax as its name implies is a tax on income. But what is income? The act nowhere gives any definition though it gives the various kinds of income which are to be included or excluded in order to determine the total taxable income. Income in short means "what comes in." It is in fact as large a word as can be used to denote a person's receipts. It means money or money's worth e. g. salary, business profit, dividend income etc.

For all practical purposes Income-tax means that in case a person's income in any year exceeds a certain minimum limit prescribed by the legislature, he or she has to pay a few pias per rupee on such income as Income-tax to the Government through the Income-tax Department. The amount payable by way of Income-tax depends upon the amount of the total taxable income and is calculated according to rules and the table given in last chapter of this book.

#### **Income-tax Authorities**

Under the New Amendment Act (1939) there are

the following classes of Income-tax Authorities (S5) :-

**1. *The Central Board of Revenue***—All officers and persons employed in the execution of Income-tax Act shall observe and follow the orders, instructions and directions of Central Board of Revenue. No orders shall however be given to interfere with the discretion of the Appellate Assistant Commissioner while deciding an appeal. Assistant Commissioners and Commissioners of Income-tax are under the direct control of Central Board of Revenue.

**2. *Commissioner of Income-tax***—The Central Government will appoint a Commissioner of Income-tax for an area specified in the order of appointment. The Central Government may also appoint Commissioners of Income-tax not more than 3 to discharge without reference to area and to the exclusion of any Commissioner appointed for the area to exercise functions of a Commissioner in respect of any case or class of cases assigned to him or them by Central Board of Revenue. Such Commissioners will not deal with ordinary cases but those of special kind e. g. relating to suspected fraud or assessment of concerns whose operations extend to more than one circle.

**3. *Assistant Commissioners of Income-tax***—The Amendment Act divides them into two classes :-

1. Appellate Assistant Commissioner 2. Inspecting Assistant Commissioner.

Appellate Assistant Commissioners shall be under the direct control of Central Board of Revenue.

Ordinarily there will be one Appellate Assistant Commissioner of Income-tax for one area. More than one Assistant Commissioner can also be appointed for one area but they will be guided by the orders of Central Board of Revenue. Appellate Assistant Commissioners will hear appeals from the orders of Income-tax Officers. Inspecting Assistant Commissioners will perform such duties as are directed by the Commissioner.

**4. Income-tax Officers---**They will be appointed by Central Government and will perform such functions in respect of any area as the Commissioner of Income-tax may direct. In fact it is the Income-tax Officers with whom the assessee or the tax payer is mostly concerned. It is he who after seeing the assessee's books of account determines the taxable income as well as the amount of Income-tax. In short he is the Assessing Officer.

**5. Income-tax Inspectors---**This class is not recognised by the Act. They make local enquiries, inspect accounts and give their report to the Income-tax Officer regarding the state of account of the assessee or regarding his assessable income. Their work is more or less of a secretary to the Income-tax Officer. When the assessee attends the Income-tax office in connection with his assessment his accounts are usually first examined by the Income-tax Inspector. The Income-tax Officer after receiving the report of the Inspector or after seeing the accounts himself assesses an assessee.

## **Who are now to liable to pay Income-tax ?**

Income-tax is now payable by all persons who fall under one or the other of the following classes:—

**1. Persons resident in British India**---Persons resident in British India during the previous year whose total income, profit or gains for the previous year from whatever source derived reach or exceed the minimum taxable limit.

Most of assesseees belong to this class and the distinction between “not ordinarily resident” and “resident” does not concern an average Indian tax payer. *Hitherto under the Income-tax Act 1922, Income-tax was not payable in British India unless the same was remitted to or received in British India.* Now a resident in British India is liable to pay tax on his “world income” and it is immaterial whether the foreign income is brought into British India or not. In case however the amount of income in any year arising outside British India exceeds the amount brought into British India in that year there shall not be included in the assessment of the income of that year so much of such excess as does not exceed 4500 rupees.

To sum up a person resident in British India is liable to pay tax in any year on the following income:—  
(Sec 4 as amended)

1. Income or profits which arise or are received in British India in the “previous year” from all sources.

2. Income or profits which accrue or arise outside British India in previous year or arose outside British India after 1. 4. 1933 and are received in British India in the previous year.

3. In case the amount of foreign income received in British India in respect of profits of the previous year is less than the income which arose to the assessee in that year outside British India, the excess of Rs.4500 only will be included in the total income of the assessee for that year.

### *Illustrations*

1. A is ordinarily resident in British India. His income which arose in British India was Rs. 5000/- in the previous year. A's income from foreign investment in that year was Rs. 3000/- and all this income was received in British India. On what income will A be assessed ?

*Ans.* A shall have to pay Income-tax on Rs.8000/- (on his World income).

2. In the above case A only brings Rs. 1000/- of his foreign income in British India

A shall have to pay tax on  $\text{Rs. } 5000 + \text{Rs. } 1000 = 6000/-$

3. In the above case if A's income from foreign business is Rs. 8000 and he remitted Rs. 2000/- only to British India he will be assessed as under :—

On his income in British India.	Rs. 5000.
---------------------------------	-----------

Remittance to British India	Rs. 2000.
-----------------------------	-----------

Excess of Rs. 4500 in unremitted profits	Rs. 1500. (6000-4500)
--	-----------------------

Total assessable income	Rs. 8500.
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## Special Condition

In the assessment for the year ending 31. 3. 1940 only the greater of the two following foreign income shall be included in the total income :-

1. Income which accrued or arose without British India in the assessment period or the previous year.
2. Income or Profits which accrued or arose without British India before the beginning of the previous year but after 1. 4. 1933 but are brought to or received in British India in the previous year.

This condition is aimed at removing the possibility now that in case of residents the remittance basis is abandoned for the accrual basis...of both foreign profits which accrued in previous year and foreign profits which were remitted in the previous year being assessed in the first year after the change.

**2. Persons not ordinarily resident in British India**---Such persons are liable to pay Income-tax on such income, profits or gains which accrue, arise or are deemed to accrue or arise to them in British India in the previous year. Their foreign income shall not be included in their total assessable income in India unless it is brought into or received in British India during such year or unless it is derived from a business controlled in or a profession set up in India. Mere taking into account of foreign profits in balance sheets in India will not be taken to mean

that foreign profits have been received in British India.

### *Illustration*

A resides in Portugese Goa and carries on business there. He owns immovable property at New Delhi net income wherefrom is Rs. 5000/-. His foreign income amounts to Rs. 9000/- for the previous year. On what amount shall he be assessed in British India ?

*Ans.* A shall have to pay tax on Rs. 5000/- only as this income arises to him in British India. In order to rope in the foreign income of an assessee for assessment in India it must be proved that he is resident in British India or that his foreign income has been received by him in British India or that such income was derived from business controlled in India. Here A is a non-resident in India and has earned his income of Rs. 9000/- in Portugese India. It will not be included in assessment in India.

**3. Ordinarily resident, resident and non-resident ( 4 A )**—An individual is resident in British India in any year if he

1. is in British India in that year for a period amounting to 182 days or more (i.e. about six months) or
2. maintains or has maintained for himself a dwelling place in British India for 182 days or more in that year and is in British India for any time in that year,
3. having within the 4 years preceding that year been in British India for a period or periods amounting in all to 365 days or more, is in British India that year for any time otherwise than on occasional or casual visit.

A Hindu undivided family is resident in British India unless the control and management of its affairs is situated wholly without British India. A company is resident in British India in any year if the control or management is situated wholly in British India or if its income arising in British India in that year exceeds the income arising without British India in that year.

**4. *Not ordinarily resident***—An individual is “not ordinarily resident” in British India in any year if he has not been resident in British India in nine out of 10 previous years or if he has not during the 7 years preceding that year been in British India for a period or periods amount to more than 2 years.

A Hindu undivided family is deemed ordinarily resident in British India if its manager is ordinarily resident in British India.

A company or a firm is ordinarily resident in British India if it is resident in British India.

### **On what income is Income-tax charged ?**

A financial year or assessment year for purposes of Income-tax commences always on the first day of April in one year and ends on 31st. March in the next year, e.g. financial year 1939-40 will start on 1. 4. 1939 and will expire on 31. 3. 1940. As this financial year will start in 1939 and end in 1940 it will be known as financial year or for Income-tax purposes the assessment year 1939-40. Similarly assessment year 1938-39 will mean the year starting on 1. 4. 1938 and ending on 31. 3. 1939.

Income earned during the “previous year” is the basis on which the Income-tax is payable for the current year. In other words Income-tax is always charged in any year on “previous year’s income”. “Previous year” means the year ending on 31st. March next preceding the year for which the assessment is to be made or if the accounts have been made upto a date prior to 31st. March. Then the year ending on the day to which the accounts have been made up.

### *Illustration*

In the financial or assessment year 1939-40 ordinarily the previous year will be 12 months ending 31.3.1939 i.e- 1.4.1938 to 31.3. 1939.

In case the assessee keeps his account from Dewali to Dewali which falls in October every year(say) Dewali will fall in October 1938 and so the previous year of this assessee shall be the year ending on October 1938 i.e. October 1937 to October 1938.

In case the assessee keeps his account from January to December. In this case the accounts will close before 31.3.1939. on 31. 12. 1938 and the previous year will be 1. 1. 1938 to 31. 12. 1938.

### **The Income-tax Amendment Act’s Changes**

It allows an assessee to have a separate previous year for separate source of income. It further prescribes the previous year of the firm as the partners “previous year” in respect of his share of income from such firm. The Income-tax payer or in technical language the assessee has still an option to choose any “previous year” he likes for any particular source of income but when once an assessee has been assessed in respect of

a particular source of income, he shall not be allowed to choose any other accounting period as the previous year for that source of income except with the permission of Income-tax Officer and that too on such terms and conditions as he thinks fit.

This restriction is intended to safeguard the interest of revenue and permission to change is usually granted on conditions which the Income-tax Officer considers sufficient to secure that the change does not result in any profits of an assessee escaping assessment.

Another change effected by the New Amendment Act is regarding the previous year of a newly set up business. Ordinarily the period from the date of the setting up business or profession to 31st. day of March next following will be taken as the previous year. In case the assessee's accounts are kept to some other date then the period from the date of setting up of the business or profession to such other date shall be taken as the previous year at assessee's option.

It may happen that such other date does not fall between the setting up of the business and 31st. March next following. In such cases it shall be deemed that there was no previous year.

### *Illustrations*

1. A is a partner in a firm which keeps its account from Dewali to Dewali. A is also carrying on his own business of Benaspati Ghee and keeps his account from April to March every year. On what income will he be assessed in the assessment or financial year 1939-40 ?

*Ans.* Ordinarily in the assessment year 1939-40 previous year is 1. 4. 1938 to 31. 3. 1939. As the assessee also keeps his account from April to March he will be assessed on his income from personal business for the accounting period 1. 4. 1938 to 31. 3. 1939. In respect of A's share in the firm as partner the "previous year" will be the "previous year" of the firm i.e. Dewali to Dewali or October 1937 to October 1938 (October 1939 falls after 1. 4. 1939). A's income from both the sources thus calculated will determine his total assessable income. The result will be as under:-

A's income from Benaspati Ghee	} This will be totalled and
A's share in firm as partner.	
	total assessable income found out.

(Income from firm's share will be considered for rate purposes only as we shall see later).

2. A starts a new business in August 1938. What will be his previous year if he keeps his account from

- |                        |  |
|------------------------|--|
| 1. April to March      | <i>Ans.</i> 1. Aug 1938 to 31. 3. 1939 |
| 2. August to August.   | 2. There will be no previous year.     |
| 3. January to January. | 3. August 1938 to 31. 12. 1938         |

## What Income is exempt from Income-tax ?

The Income-tax amendment Act specifically exempts income from business carried on by religious or charitable institutions provided that the business activities are in themselves a primary purpose of the institution or the work in connection with which business is carried on by the beneficiaries, e. g. where there is an institute for the blind the selling of products made by the blind. The amendment also provides that that part of the income of a private religious trust shall not be exempt as does not enure to the benefit of the public.

**“A trust for the benefit of a section of the public or a particular community is covered by the words “enuring for the benefit of the public.” The income of local authorities is no longer exempt so far as it is derived from business or trade except supply of a commodity or service within its own jurisdiction. The result is that under the law as amended, the Income-tax Act does not apply to the following classes of income,**

- 1. Income derived from immovable property or security held under trust or other legal obligation wholly for religious or charitable purposes. In case the property is held in part only for this purpose only so much of such income will be exempt as is actually applied or set apart irrevocably for that purpose.**
- 2. Income of religious or charitable institution derived from voluntary contributions and applicable simply for religious or charitable purposes.**
- 3. Income of a local authority except income from trade or business carried on by such authority so far as that income is not income arising out of supplies commodity or service within its jurisdiction.**
- 4. Any special allowance, benefit or perquisite granted to meet expenses wholly and necessarily incurred in the performance of his duties e.g. monthly motor allowance to an insurance agent etc.**

**5. *Casual or non-recurring income,***

- a. A purchases a house with a view to reselling the same at a profit. His profits from the transaction are liable to tax even though it be an isolated transaction.**
  - b. A purchases a house for his residence and later on sells it at a profit. His profits are not liable for Income-tax.**
  - c. A wins prize in lottery. Such income is not taxable.**
- 6. Agricultural income derived from land which is used for Agricultural purposes and is subject to a local rate assessed and recovered by Government Officials.**
- 7. Income from business belonging to a religious or charitable trust when the business activities are themselves the primary purpose of the institution or when the work in connection with that business is carried on by beneficiaries.**

***Illustration***

A hospital has a department for manufacturing indigenous medicines which are partly used for patients and partly for sale to the public at a small profit and this profit goes towards maintaining this department of the hospital.

Such profit is exempt as the primary purpose of a hospital is the amelioration of the sick and for that purpose medicines have got to be made and sold.

## Other Exempt Income

1. Any sum received by an assessee as a member of a Hindu undivided family. ( See. (1) )

A Hindu undivided family is taxed like an individual at a graded scale according to its total income and no account is taken how that income is distributed among the individual members when such individual members are assessed to Income-tax or Super-tax in respect of their separate income. This applies to cases where the amount of the income of the Hindu undivided family is less than the minimum taxable limit and therefore not liable to taxation in the hands of the manager of the family. Income-tax Amendment Act has not altered this Law at all.

### *Illustration*

1. A Hindu undivided family consists of 4 members and in one year its total income is Rs. 20,000. A,B,C,D are its members and as such get Rs. 10,000 (A) Rs. 4000 (B) Rs. 3000 (C) Rs. 3000 (D) respectively out of the total income.

Now A has income from Business	Rs. 8000—0—0
B    „    „    „    „	Rs. 4000—0—0
C    „    „    „    „	Rs. 6000—0—0
D    „    „    „    „	Rs. 3000—0—0

These businesses are done by A,B, C, and D in partnership with other persons. The income received is Rs. 10,000 by A from the Hindu joint family will not be added to Rs. 8000 his business income to find out A's total assessable income. A will only be assessed on Rs. 8000/- in case he has no other source of income except his income as a member of Hindu undivided family.

Similarly in the case of B, C and D the income received from the Hindu undivided family will not be counted while determining the total assessable income of B, C and D individually. The result will be that the Hindu undivided family will pay Income-tax on Rs.20,000/- and A, B, C, D will individually pay tax on their separate income only.

2. A Hindu undivided family consists of 3 members. The income in one year is Rs.1900 only. It being below the assessable limit, the Hindu undivided family shall not have to pay anything as Income-tax. Out of this Rs. 1900/- suppose A gets Rs. 900. B Rs. 300 and C Rs. 700/-.

Now suppose they have separate business income as well,  
for instance,

A's (individual income)	Rs. 1400/--
B's (       "       "       )	Rs. 1825/--
C's (       "       "       )	Rs. 1700/--

In fact if A's income from Hindu undivided family is added to his business income the total income amounts to Rs. 2300 (900+1400) similarly B's income will total Rs. 2125, (1825+300) and C's total income will be Rs. 2400 (1700+700).

But the income received as a member of Hindu undivided family cannot be added or included in the total assessable income of its members either for rate purposes or for purposes of tax.

## Partial Exemption

Hitherto we have dealt with only such income as is totally exempt from assessment. We now deal with another class of income on which tax shall not be payable but which shall be added to the income of the assessee for rate purposes or to find out his total assessable income.

1. Any sum paid by an assessee to an insurance company in respect of an insurance or deferred annuity on his or her own life or on the life of his wife or her husband or in case the assessee is the Hindu undivided family, on the wife of any male member of the family or of the wife of such member shall be exempt from Income-tax. Any sum paid as contribution to a recognised Provident fund shall also be exempt. Under the Income-tax Act 1922 the maximum amount allowable was 1/6th of the total income.

**The Income-tax Amendment Act provides the maximum allowance as under :—( S (15) (3) )**

1. In the case of an individual, the maximum allowance permissible would be 1/6th of total income or Rs.6000 whichever is less.

2. In the case of Hindu undivided family, it will be 1/6th of the total income or Rs. 12000 whichever is less.

### *Illustration*

X has a total income of Rs. 6000. He claims Rs. 1100/- as life insurance premium on his own life. One sixth of Rs. 6000/- comes to Rs. 1000/- and only this amount will be allowed as an exemption. The result will be as under:—

Total Income	Rs. 6000/-
Less Life Assurance fund	<u>Rs. 1000/-</u>
	Balance Rs. 5000/-

Tax will be charged on Rs. 5000 but on the average rate applicable to income of Rs. 6000/-

## **Super-tax-what it is ?**

It is a tax which is charged in addition to Income-tax on the total income of the previous year of any individual, Hindu undivided family, company, local authority, unregistered firm or other association of persons or the partners of a firm or of association individually at the rates given every year in the Finance Bill. ( S-55 )

In case any unregistered firm has been assessed as a registered firm under Sec 23 (5) (b)--Super-tax shall be paid by each partner of the firm individually on his share in the income, profits or gains of the firm and not by the firm itself.

In case the profits or gains of an unregistered firm have been assessed to Super-tax---Super-tax shall not be payable by a partner of the firm or a member of an association as the case may be in respect of the amount of such profits or gains which is proportionate to his share.

Under the latest Finance Bill 1939 no Super-tax is payable on any income unless it is above Rs. 25000. An exception has been made in the case of a Company where Super-tax will be charged at the rate of one anna a rupee even though its income is less than Rs. 25000. This charge will be in addition to Income-tax payable by the Company at the rate of 2 annas 6 pies in the rupee.

India's New Income-tax and Super-tax rates have been given in Schedule A where New Slab System has also been fully explained.

## **CHAPTER II**

### **THE ANNUAL RETURN OF INCOME**

#### **Compulsary Returns**

The Income-tax Amendment Act (Section 22) relieves the Income-tax Officer of the statutory obligation of serving a notice u/s 22(2) on every person who in his opinion has taxable income. The amended section 22 (1) provides that the Income-tax Officer shall on or before 1st. of May every year give notice by publication in press or in the prescribed manner requiring every person having taxable income to furnish a return containing full particulars of his income within such period not less than 60 days as may be specified in the notice.

The Income-tax Officer may in exercise of his discretion extend the date of delivery of return or issue an individual notice to any person calling upon him to file a return of income within 30 days. This period can also be extended by Income-tax Officer in proper cases.

If a person has not furnished a return within the time allowed by the Income-tax Officer or having furnished the return discovers any omission or wrong statement therein, he may furnish a return or revised

return at any time before the assessment is made but under the **Income-tax Amendment Act** such return shall not be treated as return made in due time. The assessee will remain liable for the consequences of non-filing or of giving wrong particulars.

The Amendment Act does not propose any change in the form of the return. It only requires that an assessee whose source of income is business shall also be required to give the following information in the return of income ( 22 (5). )

1. Particulars, location and style of his principal place of business as well as that of its branches.
2. Names and addresses of his partners in any business and the extent of his share and shares of other partners in such business.

The “compulsary return” system has been introduced to remove technical objection on the ground of notice having been not properly served. It is expected that the Income-tax Officer will continue as in the past to give notices to every person whom he considers liable to assessment and provisions of compulsory returns will be used only against persons who intentionally keep out of the way and avoid service of notice.

### **If the annual return is not filed. Consequences:—**

In case the assessee does not file a return of income within 60 days of the publication of notice in press or within 30 days of receipt of an individual notice calling upon him to file a return he becomes liable for the

following action by the Income-tax Officer under amended section 28:—

1. In case the assessee is served by a public notice in the press only and fails to file the return in time, and in case his income is found not less than Rs. 3500 the Income-tax Officer may direct that in addition to Income-tax and Super-tax, the assessee shall pay by way of penalty a sum not exceeding one and a half times that amount ( of Income-tax and Super-tax ). In case the income of the assessee is less than Rs. 3500/- or he has some reasonable cause for non-filing of return no penalty will be imposed e. g. if a person is illiterate and has not seen the public notice, that clearly is a reasonable cause and no penalty can be exacted.

2. In case the assessee has also been served by an individual notice and fails to file the return within 30 days or in case the period has been extended then within such extended period, the Income-tax Officer may direct that in addition to Income-tax and Super-tax payable by him, a penalty not exceeding  $1\frac{1}{2}$  times this amount be recovered from him. Even in case the assessee proves that he has no income liable to tax the Income-tax Officer can impose a penalty which may be upto Rs. 25 only.

### **Illustrations on the new change in Law regarding annual return**

Q. A has non-taxable income . The Income-tax Officer issues a public notice calling upon all persons with taxable income to file a return within 60 days. A does not file the return. What is his liability ?

**Ans.** A incurs no liability as his income is non-taxable and no individual notice under section 22(2) has been served upon him.

2. In the above case suppose A has also been served with an individual or personal notice calling upon him to file a return. What will be his liability ?

**Ans.** After receipt of an individual notice under section 22 (2) one must file a return even though the income is non-taxable. In the above case penalty not exceeding Rs. 25/- can be imposed upon A unless he establishes that he had some reasonable cause for the default.

3. A's total income in the year is Rs. 3200. Individual notice is not served. The Income-tax Officer publishes a public notice. A does not file the return. What is A's liability ?

**Ans.** The Income-tax Officer shall assess A on Rs.3200 only. A incurs no other liability as penalty cannot be imposed when income is less than Rs. 3500- and no individual notice is served.

4. In the above case if A has also been served with an individual notice or personal notice. What is his liability ?

**Ans.** A becomes liable to pay by way of penalty up to  $1\frac{1}{2}$  times the amount of Income-tax in addition to the amount of Income-tax payable on Rs. 3200/-

5. A's total income is Rs. 4500/-. The Income-tax Officer by a public notice calls upon all persons with taxable income to file a return. A does not do so. What is his liability ?

**Ans.** The Income-tax Officer may without serving individual or personal notice direct that in addition to Income-tax and Super-tax payable by him, he shall pay by way of penalty, a sum not exceeding  $1\frac{1}{2}$  times that amount. (no Super-tax is payable on Rs. 4500 ).

6. If in the above case individual notice is also served what will be the effect on A's liability ?

**Ans.** The liability of A shall be the same i.e. penalty up to  $1\frac{1}{2}$  times the amount of Income-tax in addition to Income-tax ordinarily payable on Rs. 4500.

The Income-tax Officer however shall not impose any penalty unless he obtains previous sanction of the Inspecting Assistant Commissioner of Income-tax.

In case of an agent of a non-resident, penalty can not be imposed unless the agent has been served with a personal notice u/s 22 (2) calling upon him to file the return.

### **What is Income-tax return ?**

It is a printed form as per specimen given in Part II of this book. The assessee can get a copy free from the Income-tax Office—of course on verbal or written application.

Full instructions for filling in the return are also given after the specimen copy of the Return.

### **How to find out assessable income?**

In order to find out assessable income, it is necessary to consider the various sources of income and also the various deductions which are allowable under each of them.

**Sources of income**—Income generally accrues or is earned from one or more of the following sources :—

1. Salaries and wages including pension, gratuity, annuity, gratuity etc.
2. Interest on securities
3. Rents from immovable property
4. Income or profit from business, profession or vocation

5. Dividend
6. Ground rent
7. Interest on loan or fixed deposits etc.
8. Income from other sources

We shall now take the sources one by one and consider the deductible expenses or allowances under each of them.

### **Salary and its assessment under the New Law**

Under the Indian Income-tax Amendment Act salaries have been made assessable as soon as the same become due—whether received in that year or not. Under Income-tax Act 1922 salary became liable only on or after the date when it was paid. Assessment of salary as soon as it becomes due may be very hard in some cases but the Government has assured that lenient view shall be taken in the matter.

“In case salary is never paid either because employer becomes bankrupt or because the employer raises some objection to paying the salary, tax will not be chargeable on the amount which was originally payable. Income which is payable but becomes ultimately not paid in any circumstance whatsoever is not income and cannot be assessed. In other cases also where salary has not been paid arrangements will be made to hold over the collection of tax if it can be shown that the assessee or recipient is in difficulties and cannot pay tax in consequence of non-payment of salary” (Extract from Assembly speech of Sir James Grigg)

## **What is included under the head "Salary"?**

Income from salary includes income from the following sources or in the following forms:—

1. Salary
2. Wages
3. Annual payments or annuity
4. Pension
5. Gratuity
6. Fees
7. Commissions
8. Perquisites; the right of a person to occupy free of rent as a place of residence—any premises provided by an employer is a perquisite which should be converted into money value and added to gross income. Benefits other than free residence which are not convertible into money e. g. free medical advice etc are not perquisites.
9. Profits in lieu of or in addition to salary or wages which are due to the employee.

The Income-tax Amendment Act has widened the definition of salary. It has been made to include the following :—

1. Any advance received by the employee by way of loan or otherwise against his salary. Such advance will now be deemed to be salary due on the date when such advance is received.

“Where an advance is a genuine advance of salary

it is the intention of the New Law to see that it is taxed. Where there is a hardship owing to the advance being very large so that more than one year's income would otherwise be included---the assessee would be entitled to relief under section 60 (2) of the Income-tax Act which now provides that an assessee cannot be taxed on more than one year's salary.

2. Any payment due to or received by an assessee from an employer or former employer or from a provident or other fund at or in connection with the termination of employment will be treated as profit in lieu of salary. It does not matter whether the employment is then terminated or is to be terminated in future. In case the assessee can prove that the amount consists of his own contributions or its interest or that this payment has been made solely for loss of service and not as remuneration for past services---this income shall not be treated as profit in lieu of salary.

### **Exemption under head "Salaries"**

1. Income-tax shall not be payable in respect of any sum which the assessee by condition of his employment is required to spend wholly, necessarily and exclusively in the performance of his duties e.g. car allowance for insurance agent.

2. Any payment from a provident fund to which Provident Fund Act applies or any payment from a recognised provident fund.

3. Insurance premium and any sum deducted for deferred annuity as already referred to under heading "Partial Exemption"

4. Any capital sum received in commutation of the whole or a part of pension or in the nature of consolidated compensation for death or injuries or any payment from insurance policy, or the accumulated balance at the credit of a subscriber to any such provident fund.

### **Interest from Securities**

The Income-tax Amendment Act provides that no tax shall be charged in respect of interest payable on money borrowed for the purpose, as it is, of investment in the securities by the assessee except on interest payable outside British India unless tax has been paid in respect of it or there is an agent in India from whom such tax can be recovered.

Tax is payable by the assessee under this head in respect of interest recoverable by him on any security of Government of India or local Government or local authority.

These securities take the form of loans, promissory notes, bonds, debentures etc. Tax at the maximum rate is deducted by the person responsible for paying interest and the assessee can claim refund in case the total income was assessable to a lower average of rates.

## **Exemption**

1. No Income-tax is payable in respect of any sum deducted from interest from securities by way of commission by a banker realizing such interest on behalf of the assessee.
2. No tax shall be payable on interest receivable on any security of Government of India issued or declared Income-tax free.

(Interest on tax-free securities though exempt from Income-tax is included in the **total income** to find out total assessable income for rate purposes u/s 16 (1) ).

## **Income from Immovable Property**

The Indian Income-tax Amendment Act has made the following changes in assessment of income under this head:-

1. The exemption given to property occupied for business purposes is restricted to property occupied for the purpose of an assessable business, profession or vocation.
2. The income from property can now be even minus. Loss can now be claimed under the head "Property".
3. The amended law allows...what was not hitherto allowed, an annual charge not being a capital charge to which the property is subject as well as interest payable on capital where the property has not only been acquired (as was

allowed under old act) but also where it has been constructed, repaired, renewed or reconstructed with borrowed capital.

4. In order to secure that tax shall be collected on interest or charges payable outside India...it is provided that no allowance shall be made in respect of them unless tax has been deducted therefrom.
5. In case the property is jointly owned by many persons with definite shares...such persons shall now not be assessed as an association but their shares will be included in their individual assessment.

### **Present Law regarding assessment of income from Immovable Property...including the effect of New Amendments.**

Income-tax is payable under the head "immovable property" on the bonafide annual value of property. The term "bonafide annual property" has not been defined in the Act. It means the rent at which the property was worth to be let taking one year with another ..the owner bearing all owners taxes and charges and the tenant bearing all tenants charges. The annual rental value (A.R.V.) is a question of fact to be determined upon evidence. The best evidence is the actual rent received in case the property has remained let for the full year less such taxes paid by the owner as ought to have been paid by the tenant e. g. water-tax

etc. It is only where the actual rent is not ascertainable or does not represent the true rent that the question of hypothetical rent arises. In the absence of rent realization proof the valuation put by municipality is taken as a good estimate of annual value.

## **Deductions allowable**

1. For repairs  $\frac{1}{6}$ th of annual rental value; this amount is allowed when the property is in the occupation of owner or where it is let and the owner has undertaken repairs (which is usually the case).
2. The amount of any annual premium paid to insure property against risk of damage or destruction.
3. Where the property is subject to a mortgage or other capital charge—the amount of interest on such mortgage or charge.

Where the property is subject to an annual charge not being a capital charge—the amount of such charge.

Where the property is subject to a ground rent—the amount of such ground rent.

Where the property has been acquired, constructed, repaired, renewed or reconstructed with borrowed capital—the amount of interest payable on such capital.

(The use of word "payable" shows that the charge or interest may be deducted when it has accrued or fallen due and even if it has not been paid 54 Cal. 328).

4. Any sum paid on account of land revenue in respect of such property.
5. In respect of collection charges—a sum not exceeding the prescribed maximum which is 6 % of annual value (gross). No collection charges can be allowed in respect of property occupied by the assessee.
6. Bonafide annual letting value of the property used for the purpose of an assessable business or profession of the assessee.
7. In respect of vacancies that part of the net annual value after deducting the foregoing allowances which is proportionate to the period during which the property is wholly unoccupied.

A claim on account of vacancies can only be entertained in connection with the property which is usually let. If a man owns a house ready for him to live when he chooses to do so, he is assessable on its annual value. The vacancies should be proved like any other fact. The fact that the municipal committee has refunded the house tax on "vacancy ground" is regarded as a good corroborative evidence.

8. **Unrealised rent:**— A notice under section 60 has exempted from tax and also excluded from

total income such part of income from property as is equal to the amount payable for an year but not paid by the tenant and proved to be lost or unrealized in the following conditions:—

1. The tenancy is bonafide.
2. The defaulting tenant has vacated or steps have been taken to get property vacated.
3. The defaulting tenant is not occupying any other property of the assessee.
4. The assessee has taken all reasonable steps to institute legal proceedings for the recovery of unpaid rent or satisfied the Income-tax Officer that proceedings will be useless.
5. The assessee has for that year in which it was due paid Income-tax in respect of the annual value of property.

NOTE:—Where the property is in the occupation of owner for residential purposes, its annual shall not be taken to be more than 10 per-cent of total income.

### *Illustration*

A owns several properties. The annual letting value is Rs. 50,000 including Rs. 14000/- of his residential Kothi. A claims the following expenses:-

1. Repairs	Rs. 8000
2. Insurance Premium	Rs. 200
3. Interest on money borrowed for constructing the Building.	Rs. 1400

4. Vacancy allowance	Rs. 1000
5. Ground rent	Rs. 70
6. Collection charges	<u>Rs. 2220</u>
Total	Rs. 12890

Find out A's assessable income :—

Annual letting Value	Rs. 50,000
Less for residential kothi	<u>Rs. 14,000</u>
Balance	Rs. 36,000

Less admissible deductions :—

1. Repairs	Rs. 6000 (not Rs. 8000 as they exceed 1/6th)
2. Insurance Premium	Rs. 200
3. Interest	Rs. 1400
4. Vacancy	Rs. 1000
5. Ground rent	Rs. 70
6. Collection charges 6% on 36000	Rs. 2160 (not Rs. 2220/- as the maximum is 6%)
Total	<u>Rs. 10830</u>

Hence assessable income Rs- (36000-10830)  
or Rs. 25170

Add annual letting value of residential Kothi.	<u>Rs. 2288</u>
Total	Rs. 27458

Note—Rs. 2288 have been arrived at as under :—  
10% of total income of Rs. 27458 less 1/6th for repairs.

## Income from business, profession or vocation

***The Income-tax Amendment Act effects the following main changes in the assessment of income***

***from business, profession or vocation:--***

1. Income from profession and vocation has been made assessable under the same head as business.
2. Interest on capital borrowed has been made allowable as a deduction without the condition "that the payment should not be dependent on the earning of profits," which words have now been omitted" by the New Act. The Amendment Act disallows interest paid to a partner under any circumstance and to any assessee outside British India unless tax has been deducted from it or there is an agent from whom tax can be recovered.
3. The basis upon which depreciation allowance is changed from original cost to written down value...(explained in detail below).
4. In case any machinery or plant is sold or discarded being obsolete etc. the amount by which the written down value exceeds the amount of sale proceeds or its scrap value is made allowable as a deduction provided that such amount is actually written off in the books of the assessee. In case the sale proceeds exceed the written down value...the excess are to be deemed as profits of the previous year in which the sale took place.
5. The provision regarding bad debts has been made more clear and loans in a Banking or

money lending business have been allowed when they are irrecoverable. No bad debts are hereafter to be allowed to those who keep accounts on cash basis.

6. Depreciation is now allowable on plants, books, vehicles, scientific apparatus and surgical instruments purchased for purposes of business.
7. Other deductions have been made more explicit or clear.
8. Losses are allowed to be carried forward upto a maximum period of 6 years subject to certain restriction which we shall discuss under the head "Losses".

**The Law relating to business, profession or vocation income as it stands to-day after the Amendment or the consolidated effect of New and Old Law.**

Income-tax is payable under the head "business, profession or vocation" in respect of gains of any business, profit or income from business, profession or vocation carried on by any person.

### **Deductible allowances**

The following allowances will be deducted from the gross income or profits to arrive at assessable business profits or income:—

1. Any rent paid for the premises where such business or profession is carried on. In case some

part is used for residential purposes proportionate rent will be allowed.

2. Amount spent on repairs unless the owner has undertaken the repairs. In case assessee carries on business in his own property the annual rental value will not be counted towards income and will not be allowed as a deduction.

3. Interest on capital borrowed for purposes of business. In case it is payable outside British India it will not be allowed unless tax has been deducted or there is an agent from whom tax can be recovered.

4. In respect of insurance against risk of damage or destruction of building, plant etc. used for business purposes...the amount of premium paid.

5. The amount paid for current repairs of building, plant or furniture used for purposes of business.

6. In respect of any machinery or plant which has been sold or discarded the amount by which the written down value exceeds the sale proceeds or the scrap value of the machinery etc.

### *Illustration*

The written down value of machine is Rs. 1200. It is sold for Rs. 800/-. Rs. 400/- will be allowed as a deduction. Suppose it is discarded, scrap value is only Rs. 500/-. Rs. 700/- will be allowed as a deduction.

7. In case there are animals used for business purposes and some die or become useless, the difference

between written down value and the amount realized by sale proceeds of carcass.

8. Any sum paid on account of land revenue, local rate or municipal taxes paid in respect of such part of the premises as is used for purposes of business.

9. Any amount paid to an employee as bonus or commission for services rendered when such amount would not had been payable as profits or dividend if it had not been paid as bonus or commission. The amount thus paid should be reasonable taking into consideration pay of the employee, conditions of his service or profits of the business or general practice of similar business.

10. Any expenditure not being in the nature of capital expenditure or personal expenses of the assessee laid out or expended wholly and exclusively for the purposes of such business, profession and bad debts or vocation.

Now remain 3 more deductions...Depreciation. Losses and Bad Debts. We shall take them one by one:—

### *11 Depreciation Allowance*

The Amendment Act provides that depreciation shall be allowed on the prescribed percentage of “the written down value” in the books of the assessee and not on the **original cost** of the assessee as **before**. Written down value means,

1. In the case of assets acquired in the previous

year the actual cost to the assessee.

2. In the case of assets acquired before previous year but after the commencement of the Indian Income-tax Amendment Act 1939 the actual cost to the assessee less all depreciation allowable to him under this section.
3. In case of assets acquired before the commencement of the Indian Income-tax Act (amendment) 1939 the actual cost to the assessee less for each financial year since its acquisition the amount of depreciation applicable to the assets on the rates in force for such year since the Act of 1.4.22. and at the rates in force on 1. 4. 22. for each such year prior to that date.

In case the business is succeeded the actual cost to the assessee referred to above will be the actual cost to the person succeeded.

(Prescribed percentage has not yet been announced and will not apply in 1939-40 assessment).

## *12. Losses of business, profession or vocation under New Law.*

Under section 24 of the Income-tax Act 1922 if the assessee sustained a loss under any head in any particular year...he was entitled to set it off against his income, profits or gains under any other head in that year.

The Income-tax Amendment Act while retaining this provision restricts its use by an unregistered firm. It provides that in case the assessee is an unregistered

firm which has not been assessed like a registered firm, any such loss shall be set off only against the income, profits or gains of the firm and not against the income of its individual partners.

In case the assessee is a registered firm the loss shall first be set off against the income or profits of the firm and any loss which cannot be set off shall be apportioned between the partners of the firm and they alone shall be entitled to have the amount of the loss set off under this section.

The Income-tax Amendment Act authorises the carrying forward of losses for a maximum period of 6 years which was not allowed hitherto.

The Amendment Sec. 24 (2) provides that in case in any one year total losses cannot be set off against other income of the assessee and the loss pertains to "business, profession or vocation" the portion, not so set off, shall be carried forward to the following year and set off against the profits or income of the assessee in that period for a maximum period of 6 years. Losses arising in previous year of 1939-40, 1940-41, 1941-42, 1942-43, 1943-44 shall be carried forward for one, two, three, or four years or five years respectively. The loss shall be set off in the next year so far as it could not be set off in the previous year and against profit or gain of the same business, profession or vocation for that year.

It is further provided that an assessee which is a registered firm cannot carry forward any loss which

has been apportioned between partners. A partner of an unregistered firm cannot carry forward the loss of the firm and set it off against his own income.

In case the assessee is an unregistered firm and has been assessed as a registered firm the loss shall be set off or carried forward like a registered firm i.e. any loss which cannot be set off will be apportioned between partners and they will be entitled to set it off against their income in that year or carry the loss which cannot be set off against income from the same business upto 6 years.

In case there has been any change in the constitution of the firm or the business has been taken over by any other person, the loss can only be set off by the person who suffered it and not the successors. The Amended Section 24 (3) makes it obligatory on the part of the Income-tax Officer to notify to the assessee in writing the amount of loss computed by him when it is established that a loss has taken place which assessee is entitled to have set off.

**Short summary regarding losses and their claim:—**

1. Losses under business, profession and vocation can be set off as before and in case any such loss cannot be set off in one year it can be carried forward to next year and so on for a maximum period of 6 years.
2. Loss of an unregistered firm can be set off against its other income from other sources and not against the income of the partners.

3. Loss of a registered firm under business etc. shall be first set off against other income of the firm if any and the remaining loss will be apportioned between partners who alone will be **entitled to set it off** or carry it forward.
4. A loss which cannot be set off and pertains to business, profession, or vocation, shall be carried forward and set off against the income or profit of the same business, profession or vocation only.
5. The Income-Tax officer must notify to the assessee the amount of the loss computed when it is established that a loss has taken place which the assessee is entitled to set it off or carry forward.

### *Illustration*

1. ABC is an unregistered firm. They suffer a loss of Rs 1800 in business of Benaspati Ghee. The firm has an income from other sources amounting to Rs. 2200/-. The firm can set off loss under business against its income from other sources.
2. Delhi Syndicate Company is a registered concern. It suffers a loss of Rs. 1200 in Petrol business. It has got no other sources of income. A & B are its 2 partners, who have total income of Rs. 2900/- and 2800/- respectively from other sources. Since the firm has got no other sources of income they cannot set off this loss. A & B can set it off against their individual income.
3. Suppose in the above case the firm makes a profit from Petrol (the same business) amounting to Rs. 5000/-. will they be entitled to carry forward in the next year the loss of Rs. 1200 which they suffered in the last year. ?

*Ans.* Yes. The loss pertains to business and is being carried forward and set off against income from the same Business in the succeeding year hence it is allowable.

Suppose in the above case after the loss of Rs. 1200/- the firm gives up Petrol Business and in the next year earns a profit of Rs. 6000/- in the Business of Sewing Machines. Will the firm be entitled to carry forward the loss and set it off against this income?

*Ans.* No. The loss can be carried forward and set off against profit of the same Business.

4. XYZ is a registered concern with X, Y, Z as equal partners. In one year the loss comes to Rs. 4800/-. Suppose X, Y, Z have income from other sources amounting to Rs. 2600/-, 2800/- and 3000/- respectively. If X, Y, Z draw no salary from the firm and receive no interest on any capital from it—the loss will be apportioned Rs. 1600/- each

X can set off Rs. 1600/- against his income from other sources amounting to Rs. 2600.

Y	„	Rs. 1600/-	„	Rs. 2800.
Z	„	Rs. 1600/-	„	Rs. 3000.

## Bad Debts and the New Law

The New Amendment makes specific what was inherent in Old Law regarding bad debts. It is now laid down that it is the Income-tax Officer who is to estimate the amount of debts which have become irrecoverable and not the assessee.

It has been provided ( sec. 10 (XI) ) that in case assessee's books are kept on cash basis no bad debt allowance shall be allowed.

An assessee may keep part of his books on cash basis and part on mercantile system in case he has more than one business. No allowance in respect of

moneylending business, these loans or other sums represent part of what might be called trading stock of the business so that in the case of a moneylender even if he keeps his accounts on cash basis, allowance shall be made for so much of the loans as prove to be irrecoverable.

**The result is as under :-**

1. No bad debts will be allowed in respect of business where accounts are kept on cash basis.
2. In case assessee carries on more than one business and keeps his accounts on cash basis system with respect to some businesses and on mercantile basis in respect of others, allowance will be made for bad debts in respect of that business only the accounts of which are kept on mercantile basis.
3. In respect of moneylending although the basis of accounts is cash, such sum will be allowed towards bad debt as is in respect of loans made in the ordinary course of business

and is estimated by Income-tax Officer as irrecoverable.

4. It is the Income-tax Officer who is to decide what amount is irrecoverable. It is necessary that the debt or loan should become irrecoverable in the accounting period and should be written off as well in the books of accounts in that period.

In case the amount ultimately recovered on any such debt or loan is greater than the difference between the whole debt or loan and the amount so allowed, the excess shall be deemed to be a profit of the year in which it is recovered and if less, the deficiency shall be deemed to be a business expense of that year. ( S 10(XI) )

### **Inadmissible Business Deductions**

Personal expenses of assessee and his partner, gifts, charities, presents, tips, Income-tax and Super-tax paid, salary, interest or commission or remuneration paid to partner, casual losses. any municipal or other tax on profits, reserves out of profits and capital expenditure or capital losses.

### **Income from other sources**

For instance dividend from companies, interest on mortgages, loans, fixed deposits, current accounts, ground rents and other sources which do not fall in any other source, agricultural income from land not paying land revenue, or local rates to an authority in British India and all agricultural income arising abroad including Indian States and Burma should also be included under this Head.

## Illustrations

Mr. Verma prepares the following profit and loss account from his books of account for the year ending 31-3-39. Find out his assessable income.

### Profit and Loss Account

	Rs.		Rs.
To Establishment charges	1200	By Gross Profit	7200
„ Household expenses	800	„ Profit on sale of invest-	
„ Income-tax paid	400	ment	200
„ Gifts and presents	200	„ Interest from Bank	200
„ Insurance premium	800		
„ Interest paid on			
borrowed capital	600		
„ Interest on partners			
capital	500		
„ Reserve for bad debts	600		
„ Net Profit	2500		
Total	Rs. 7600		Rs. 7600

### Assessable income will be as under :-

Net Profit	..	Rs	2500	0	0
<i>Add inadmissible items :-</i>					
Household expenses	..	„	800	0	0
Income-tax paid	..	„	400	0	0
Gifts and charities	..	„	200	0	0
Interest on partners capital	..	„	500	0	0
Reserve for bad debts	..	„	600	0	0
		Assessable Profits	Rs. 5000	0	0

# **CHAPTER III**

## **THE REGISTRATION OF FIRMS**

### **UNDER THE INDIAN INCOME-TAX ACT**

#### **Registration under other Acts quite different**

A registered firm under the Indian Income-tax Act means a firm registered under section 26A of Income-tax Act 1922. Registration under Indian Partnership Act or any other Act has no meaning in Income-tax proceedings.

Before a firm can be registered it must be constituted under an instrument of partnership specifying the individual shares of the partners.

Any such firm can be registered under Indian Income-tax Act on an application in this behalf made by the partners or any one of them. (see the specimen attached).

Such application should be made before income is assessed either under sec. 23 or sec.34. It can also be made with the permission of the Appellate Assistant Commissioner hearing an appeal before the assessment is confirmed, reduced, or enhanced or annulled. In case assessment is set aside and fresh assessment ordered, the application can be made before the Income-tax officer before fresh assessment.

The application should be accompanied by the original instrument of partnership under which the firm is constituted together with a copy thereof provided that the Income-tax Officer, if satisfied that for sufficient reasons the original instrument can not be produced, may accept a copy certified as correct by one of the partners and in such a case the application shall be accompanied by a duplicate copy.

### **Registered and Unregistered Firms how taxed**

The New Income-tax (amendment) Act has specifically explained rather prescribed the method of determining the amount payable by way of tax by a registered firm.

It is now directed that in the case of a registered firm the sum payable by the firm itself shall not be determined although total taxable income will be arrived at. This total taxable income will be apportioned between the partners and the total income of each partner of the firm, including his share of the income of the previous year, shall be assessed and the sum payable on the basis of such assessment shall be determined.

In case such share of any partner is a loss it shall be set off against his other income or carried forward and set off as has been discussed in the previous chapter.

In the case of an unregistered firm, the amount of tax payable by the firm shall be determined and tax recovered from the firm as before.

The Income-tax Amendment Act however gives wide discretion to the Income-tax Officer to assess an unregistered firm as a registered firm in case he is of opinion that the aggregate amount of tax payable by partners (in case the firm is treated as a registered firm) will be greater than the amount which would be payable by the firm and the partners individually if the firm were treated as an unregistered firm. ( S 23 (5) b )

### **New method of computing share of a partner under the New Act**

The Amended Section 16 (2) prescribes a new way of computing the share of a partner of firm (whether regd. or unregd.). It provides that when the assessee is a partner of a firm, then, whether the firm has made a profit or a loss, his share (whether a net profit or a net loss) shall be taken to be any salary, interest or commission or other remuneration payable to him by the firm in respect of the previous year increased or decreased respectively by his share in the balance of the profit or loss of the firm after the deduction of any interest, salary, commission or other remuneration payable to any partner in respect of the previous year.

In case the share so computed is a loss such loss may be set off or carried forward.

#### ***Illustration***

A, B and C are partners in a registered firm the trading profit of which is Rs.3500/-. The partnership deed provides for the payment of salaries of Rs. 5000/- to A and Rs. 4000 to B and of interest Rs. 1000 to A, Rs. 1500 to B and Rs. 2000 to C, the

balance of profit and loss being divisible in the proportion of 10% to A, 10% to B and 80% to C.

According to the above method this profit and loss account will be adjusted as under:--

	A	B	C	Total
Salary	5000	4000	nil	9000
Interest	1000	1500	2000	4500
Balance of				
Loss	-1000	-1000	-8000	-10000
	(minus)	(minus)	(minus)	
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	5000	4500	-6000	3500

(The above illustration is taken from the Report of the Income-tax Enquiry Committee 1936 P.23. Their recommendation has been embodied in the New Act as above.)

“The result of this interpretation will be that A by reason of his 12 months activities in the business of the firm has earned an income (which is now assessable on salary etc. as soon as it is due or payable) of Rs. 5000, B has earned an income of Rs. 4500 and C has suffered a loss of Rs. 6000. On this interpretation A's share will be Rs. 5000/- (Profit) B's share Rs. 4500 (Profit) and C will be entitled to set off a loss of Rs. 6000 or carry it forward in case he cannot set it off.

In case the assessee is a partner in an unregistered firm his share shall be determined in the same manner.

Salary, commission or interest payable shall be totalled and then increased or decreased by his share

in the profit or loss of the firm after deduction of salary, interest etc. payable to any partner.

In case the share comes to loss it can be carried forward or set off as already discussed.

### **Should the firm be registered under the Act ?**

The New Income-tax Amendment Act requires (under section 22) every assessee to declare in the return the names, addresses and respective shares of the partners of the business as well its branches if any. The Income-tax Officer has also been vested with a very wide discretion to assess an unregistered firm as a registered firm in case in his opinion the aggregate amount of Income-tax and Super-tax payable by the partners will be greater than the amount which would be payable by the firm and the partners individually if the firm were treated as an unregistered firm (Sec 23 (5 B) )

Such being the case every firm should get itself registered provided it is constituted under a deed of partnership specifying the individual shares of partners. In case the partners have not drawn up any partnership deed, they can execute it and then apply for registration.

The Income-tax Officer will not lose a chance of treating an unregistered firm as a registered firm in case he is of opinion that more tax will thus be recovered. Why should not then the assessee avail of the advantages of registration when the total amount

payable by a registered firm's partners comes to less than the amount payable by an unregistered firm.

### *Illustration*

A and B are the partners of an unregistered firm. They have no source of income and get no salary or interest from the firm. Their shares are equal. Suppose the net profit of the firm is Rs. 2300.

If the firm is treated as unregistered, it shall be assessed on Rs. 2300/- and tax will be recovered on this amount. In case the firm is registered the sum payable by the firm as tax shall not be determined. Rs. 2300/- will be apportioned between partners as, A Rs. 1150, B Rs. 1150. These partners will be assessable on their total income including this share or the profit of the firm. In case the partners have no other source of income, their profit will amount to Rs. 1150/- each, which is non-taxable with the result that both the partners or the entire profit of the firm shall not have to pay any tax at all.

2. A B C D is a registered firm. Its total assessable income is Rs. 4800/-. Partners have equal shares and have no other source of income and also do not receive any salary, commission or interest from the firm. The entire profit of the firm will escape taxation as each partner will get Rs. 1200/- only which is below the taxable limit.

3. ABC is a registered firm whose total income is Rs. 6000/-. A's share is Rs. 3000/- while B's & C's share is Rs. 1500/- each in a Rupee. They have (say) no other income. A will get Rs. 3000/-, B Rs. 1500/- and C Rs. 1500/-. B & C will have to pay no Income-tax, whereas A shall have to pay Income-tax on Rs. 3000/-. In case the firm was assessed as an unregistered firm, tax would be payable on Rs. 6000/- at a rate applicable to that income.

The assessee can calculate the profit in each case before applying for registration and the benefit of registration will then be clear to him

## Computation of Income—New Rules

In order to find the total income of an individual the following income must be included.....(S. 16).

1. Sums deducted from salary payable by crown and to which sub-section (1) of sec. 7 of Income-tax Amendment Act applies. [Sec. 7 (1) says:— Tax shall not be payable in respect of any sum deducted from the salary payable by or on behalf of the crown to any individual being a sum deducted in accordance with the conditions of his service for the purpose of securing to him a deferred annuity or of making provision for his wife or children provided the sum so deducted shall not exceed one sixth of the salary.]
2. Sums paid to effect an insurance on the life of the assessee or on the life of his wife or her husband or in respect of a contract for a deferred annuity or in the case of a Hindu undivided family to effect an insurance on the life of any male member or his wife.

(We have already dealt with this deduction under the head “partial exemption” in the first chapter.)

(The maximum amount allowable is  $\frac{1}{6}$ th or Rs. 6000/- whichever is less. In case of a Hindu undivided family Rs. 12000/- or  $\frac{1}{6}$ th whichever is less.).

3. Contributions to any provident fund to which the Provident Funds Act 1925 applies. (b) A recognised provident fund or an approved superannuation fund and interest on such contributions and accumulations thereof which is exempt from tax.
4. Shares in the income of an unregistered firm or an association of persons where the tax has already been paid on the income by the firm or association.

The above sums are included to find out total assessable income. A deduction will be made in respect of these sums from the Income-tax payable at the average rate for the total income. No deduction from Super-tax is given in respect of these sums.

(See also Chapter on Slab System part II page 8).

5. So much income of your wife as arises directly or indirectly from
  1. Her membership in a firm in which you are a partner,
  2. Assets transferred directly or indirectly to her by you otherwise than for adequate consideration or in connection with an agreement to live apart.
6. So much income of your minor child as arises from
  1. His (her) admission to the benefits of

partnership in a firm in which you are a partner.

2. Assets transferred directly to him (her) by you otherwise than for adequate consideration unless she is a married daughter.
7. So much of the income of any person or association of persons as arises from assets transferred to that person or association otherwise than for adequate consideration for the benefit of your minor child or wife or both.
8. All income arising to any person by virtue of a settlement or disposition whether revocable or not and whether effected before or after the commencement of the Indian Income-tax Act 1939 from assets, which remain assessee's (settlers) property or by virtue of a revocable transfer of assets.

A settlement or transfer is revocable if it contains any provision for the retransfer directly or indirectly of the income to settler or transferor. It is also revocable if by it the transferor reserves a right to reassume power directly or indirectly over its income or assets. In case any settlement is non-revocable for 6 years or during the life time of settler and the transferor does not derive any direct or indirect profit from it after the transfer, the income arising from such settlement or transfer

shall not be included in the transferor's total income. In case in future the power to revoke arises to the settler or transferor he shall be liable to be assessed as and when such power arises.

Income from assets transferred to a person abroad for the purpose of avoiding Income-tax or Super-tax in the circumstances detailed in section 44.

The net effect intended is that whatever income belongs to a person liable to Income-tax and Super-tax and becomes by means of artificial set of transaction the income of somebody liable to pay less tax or no tax at all...such income shall for purposes of tax be treated as the income of the person to whom it really belongs. For instance where any income becomes payable to a non-resident by virtue of a transfer but the transferor acquires rights by virtue of which he can either immediately or in future enjoy income of such property...such income would be treated as the income of the person to whom it really belongs.

Under the Income-tax Act 1922 one of the methods of avoiding the tax without breaking the law was to transfer the assets from which the income arose to a company resident abroad and then to receive payments in a form and

in such circumstances that the amounts received from the company were never in fact repayable or repaid to it.

Under the Amendment Act in case a person receives or becomes entitled to receive any sum paid or payable by way of a loan or repayment of a loan or any other sum, which is not paid or payable for full consideration in money or moneys worth by virtue of a transfer of assets whereby any income becomes payable to any person non-resident or resident but not ordinary resident in British India. Such income will be treated as the income of such person.

10. Income from securities, stocks or shares which have been sold before the date of payment of the interest or dividend and repurchased subsequently ..shall be included in total income. (44 E & 44 F regarding which the Select Committee wrote as under :—

“Section 44 E and 44 F are designed to prevent avoidance of tax by what are known “Bond-Washing” Transactions, involving the manipulation of securities so that the securities will pass temporarily into the legal ownership of some second person who is either not liable at all or liable in a lesser degree to tax under such conditions that the interest on the securities is the income of the second person.

1. In case the assessee is a partner of a firm, then whether the firm has made a profit or a loss, his share for inclusion in his total income (whether a net profit or loss) shall be taken to be any salary, interest or commission or other remuneration payable to him by the firm in respect of the previous year increased or decreased respectively by his share in the balance of the profit or loss of the firm after the deduction of any interest, salary, commission or other remuneration payable to any partner in respect of the previous year.

We have already explained how partners share will be found out in our remarks under the head "registration of firm". The illustration given there applies both in the case of a registered as well as an unregistered firm.

## CHAPTER IV

### ASSESSMENT PROCEDURE

#### **Assessment Procedure**

We have already explained that the New Amendment Act relieves the Income-tax Officer of the statutory liability of issuing returns. It is however expected that returns will be issued by him as before and that the special provisions regarding compulsory returns will be used against those persons only who intentionally keep out of the way to avoid assessment. The assessee should however fully understand the extent of his liability which we have already explained by illustrations in a previous chapter. In every district the assessing authority is the Income-tax Officer while there is an Appellate as well as Inspecting Assistant Commissioner for every area. On receipt of the return the assessee should take special care to see that he puts on, the date of receipt of the return on the slip accompanying the return because the return has got to be submitted duly filled in within 30 days of the receipt thereof or within such period as the Income-tax Officer allows on application for extension. The return should be submitted to the Income-tax Officer who had issued the same.

## **Submitting the return**

The return should be carefully filled in before filing the same with the Income-tax Officer. The assessee should particularly note that the following particulars are given in the form at their proper places and that the return to be valid must be duly verified and signed.

1. The assessment period must be clear from the return. Just before the verification is over the reader will find words "for the period ending" and here the last day of the previous year must be noted. Many returns have been held invalid or incomplete simply because the period for which the return was filed was not given. (see chapter on Return in Part II.)

2. The return should be signed and dated.

3. The income should be shown opposite the particular source to which it refers.

4. In case the assessee is a firm, the names and shares of partners as well as the principal place of business and branches must be given.

As a rule, the return should be filed within 60 days of public notice or within 30 days of individual notice. But there may be cases when it may not be possible for the assessee to do so. It may be that all the necessary material for filing the return is not ready e.g. a businessman may not have completed and closed his accounts for the year ending 31st March by the end of the prescribed period for 30 days. In such case the assessee should send an application to the Income-tax

Officer requesting him to allow some extension for filing the return. Such application should be given as far as possible before the expiry of 30 days of receipt of individual notice or 60 days of publication of public notice. It is always a bad policy to send an application for extension on the last day of the period already allowed for filing the return. The assessee should note that although the Income-tax Officer has discretion to allow extension of time for filing of the return he is not bound to do so. Ordinarily adjournments are granted in proper cases but the assessee should also apply only when they have some bonafide reason for doing so and not merely to postpone what some of them call "the evil day of assessment". The assessees sometimes do not prepare accounts or complete them thinking that adjournment can be granted and when they receive the reply that "Return must be submitted atonce" they feel that injustice or hardship is being meted out to them.

It is therefore necessary that assesses should do their best to complete their accounts in time and apply for extension of time if need be in bonafide cases.

### **Verification of returns**

If the Income-tax Officer is satisfied that the return filed by the assessee is correct and complete he shall assess the total income of the assessee and shall determine the sum payable on such assessment. But it is seldom so, except in the case the basis of return of

salaries or income from immovable property when the Income-tax Officer can have authentic verification from the employer or municipal records. It is only in such exceptional cases that no notice is issued. Particularly in the case of all business assessments and generally in all cases when the Income-tax Officer is of opinion that the return filed is not correct or not properly filled in, he will issue a notice calling upon the assessee to produce his accounts and such other evidence as he thinks best in support of his return. There is of course a justification for doing so. It is not possible in most cases for the Income-tax Officer to know anything about the amount of actually earned profit or even to know whether the figure given in the return is right or wrong before he has obtained information from the assessee. All that he has in front of him is a return with a figure in it showing the amount of profits. He may think that the figure is too small but he cannot say why it is too small before he has called for the evidence on which it is based. It is therefore to verify the correctness of the return that he will issue a notice and call for proof of his income or loss as the case may be. Such proofs usually take the form of account books, receipts etc.

It is always in the best interest of the assessee to keep his accounts etc. ready before hand i.e. immediately after the expiry of the accounting period and before the Income-tax Officer calls upon him to produce them. On the day of appointment fixed by

the Income-tax Officer for the hearing of the assessment, the assessee must take all his account books (of course for the period relevant to the assessment year) with him along with all other proof in support of his return. Generally the accounts of the assessee are first examined by the Inspector of Income-tax. To put in brief, the function of an Inspector is just like that of a private secretary. He will examine the account books as well as the profit returned by the assessee, critically sort out all inadmissible items from the assessee's account books, add them back to the declared profit, report regarding the regularity or irregularity of the account books maintained by the assessee and send in his suggestions regarding the actual assessable income of the assessee.

In the return of income, only the net income from various sources is entered. How that income has been arrived at, can only be known after a perusal or examination of the profit and loss account. A correct copy of such account should be given to the Income-tax Inspector or the Income-tax Officer as the case may be.

### **Hearing of assessment**

In some cases the Income-tax Officer himself examines the account books without having them seen or checked by the Inspector. In other cases the Inspector first examines them and sends his report to the Income-tax Officer. The assessee should note

that all expenses, losses etc. incidental to his business, profession or vocation which he claims as a deduction or set off against his entire gross income, can only be claimed at this stage of the proceedings i. e. when assessment is being heard before the Income-tax Officer and therefore he should claim them before the Income-tax Officer at this time. The Income-tax Officer will hear what the assessee has got to say about the deductions, and then give his final findings allowing or disallowing the objections or deductions claimed. This order of the Income-tax Officer would be open to appeal where no new or fresh objection not raised before the Income-tax Officer will be admissible without special permission of the Appellate Asstt. Commissioner.

[Note:—After a return has been filed it is obligatory on the part of Income-tax Officer to issue a notice under section 23(2) calling upon the assessee to produce such evidence as he thinks necessary to verify the correctness of the return filed by him. The Income-tax Officer usually issues notice under section 22(4) as well before making the assessment requiring the assessee to produce such accounts as are specified in the notice on a date mentioned therein. Failure to comply with either of these 2 notices renders an assessee liable to exparte assessment as well as to penalty]

### **Assessment to the best of judgment (exparte)**

The Income-tax Officer can proceed exparte and

assess to the best of his judgment in the following cases:—

1. When the assessee in spite of the service of a notice under section 22(2) calling upon him to file the return, fails to file it with the Income-tax Officer within the prescribed period of 30 days or such further extended period as is allowed by the Income-tax Officer and does not file the return or a revised return before assessment.

**Note:—**The Income-tax Officer cannot assess *ex parte* simply on the ground of non-filing of the return after 60 days of public proclamation under section 22 (1). To proceed *ex parte* the Income-tax Officer must serve the assessee with a notice under section 22(2) individually calling upon him to file the return.

### **General practice**

It is very seldom that any Income-tax Officer makes an *ex parte* assessment simply because the prescribed or allowed time limit for the filing of the return has expired. In practice almost in all cases, when the Income-tax Officer finds that the assessee has failed to file the return he issues a notice under section 22(4) calling upon him to produce the accounts for the previous year. If the assessee appears with his books of account in answer to this notice, he is allowed, even sometimes suggested to file the return. In case the return is filed, there is no *ex parte* assessment. In case however the assessee produces no books or does not

turn up, the Income-tax Officer proceeds to make the assesment *exparte* to the best of his judgment and determines the sum payable on the basis of such assesment. The assessee should therefore note that in case for any reason he has failed to file the return in time, he must do so at any time before assesment as early as possible after the discovery of his default. We have already explained that a penalty can be imposed for non-filing of the return in time but this will be done in exceptional cases.

2. In case the assessee fails to produce the account books when called upon to do so under a notice under section 22(4) or in case the assessee fails to produce any evidence to support the return filed by him under section 23(2) the Income-tax Officer can proceed *exparte* inspite of a return having been filed duly filled in.

### **Consequences of an *exparte* assesment**

*Exparte* assesment is just like an *exparte* decree of a civil court. The assesment is made to the best of the judgment of the Income-tax Officer. In many cases *exparte* assesment is made on an income which is many times the actual income. Now under the Indian Income-tax Amendment Act 1939 the escaped income can be traced and assessed upto 8 years i. e. in case the assesment results in assesment of an income which is less than the actual income, the escaped income can be roped in upto 8 years (the new limitation under section 34) and in case the assessee has to

pay more in *exparte* assessment...there is no sense in not complying with the notices of the Income-tax Officer and getting an *exparte* prejudicial order passed.

### **Remedies of *exparte* assessment**

Under the Income-tax Act 1922 no appeal could be filed against *exparte* assessment. Now the assessee has both the remedies open to him.

1. He can file an appeal against assessment under section 23(4) to the Appellate Assistant Commissioner.
2. He can apply to the Income-tax Officer under section 27 to re-open the case and to proceed with fresh assessment as he was prevented from sufficient cause from filing the return or producing the account books or producing evidence in support of his return by some sufficient cause.

On appeal the Appellate Assistant Commissioner may reduce the assessment, annul the same or confirm it. He may also set aside assessment and direct fresh assessment. It is not however likely that there will be much interference. In an *exparte* assessment the record is generally *exparte* and incomplete and the decision cannot but be based on the information on record. As the assessee did not rebut the same by appearing before the Income-tax Officer or by complying with the directions of the Income-tax Officer...the Appellate Assistant Commissioner will also be slow to interfere.

It is however expected that now when exparte assessments have been made appealable, the Income-tax Officer will exercise his discretion more carefully. Only last year in one case the Income-tax Officer assessed an assessee on 8 times his income of the previous year simply because he failed to submit his return. Such assessments, it is believed, will now be quite rare.

In case the Income-tax Officer is satisfied that the assessee had some sufficient cause as claimed by him in his application the Income-tax Officer may set aside the exparte assessment and proceed to make a fresh one. In case he is not thus satisfied he will refuse to re-open the assessment. An application for the cancellation of the exparte assessment must be filed within 30 days of receipt of notice of demand of such exparte assessment. An appeal lies against the refusal of the Income-tax Officer to reopen assessment.

### **Payment of Tax**

The tax should be paid by the assessee within the time or by the date allowed to him in the notice of demand received from the Income-tax Officer. In case the notice of demand does not contain any date, then the assessee should pay the tax on or before the first day of second month following the date of the service of the notice or order demanding payment of tax. It is however seldom that no date is given in the notice of demand. The Central Board of Revenue has by its circular dated 26-4-1937 instructed all Income-

tax Officers to see that in future the time allowed for payment except in cases where the revenue is in danger, should be not less than 14 days. Every notice of demand is always accompanied with a challan which should be presented to the Reserve Bank of India or the Government treasury as advised in the notice together with the necessary amount of the tax. The bank or treasury will issue a receipt for the amount paid which should be safely kept by the assessee.

In case the assessee fails to pay the tax within the time allowed by the Income-tax Officer, the latter may in his discretion direct that in addition to the amount of arrears a sum not exceeding the amount of unpaid tax be also recovered from him. The Income-tax Officer may impose a small penalty to start with and enhance it from time to time till tax has been paid but the total amount imposed as penalty shall not exceed the amount of Income-tax originally imposed.

The tax should not be withheld simply on the ground that the assessee wants to prefer an appeal or because he has already filed an appeal against the assessment order of the Income-tax Officer. The Income-tax Officer however may on the assessee's filing an appeal treat the assessee as not being in default as long as such appeal is not disposed of. He may also allow the assessee to deposit such amount of tax for which there is no dispute. So far as the realization of tax is concerned, the Income-tax

Officer is the sole authority for its realization and generally Appellate Authorities do not interfere with Income-tax Officers orders in the matter of realization of tax.

In case the assessee is, on account of any sufficient cause, unable to pay the tax within the time allowed by the Income-tax Officer he should atonce present an application to him praying for further time to deposit the amount of tax. In case the Income-tax Officer is satisfied regarding the bonafides of the assessee, he will grant an extension.

## CHAPTER V

### **Joint Hindu family and partition**

Under the Income-tax Act 1922 ( **sec. 25 A** ) where at the time of assessment a member of Hindu undivided family ( assessed as such ) claimed that a partition had taken place among the members of such family, the Income-tax Officer had to make necessary enquiries and in case he was satisfied that a separation of members of the family had taken place and that joint family property had been partitioned among various members in definite proportions, he had to record an order to that effect.

The Income-tax Amendment Act has not changed this law but has made it more clear. The words "that a separation of the members of the family has taken place" are now omitted. The following extract from the speech of Sir N. N. Sircar Law member (Ex.) on 6-12-1938 will be read with interest "But from the point of view of the Income-tax Act the policy of the Act is more limited. They have not in every case got to make these enquiries, to find out what in law may amount to partition. If in fact, their properties are divided, they have separated and the properties e. g. if the properties have been divided by metes and bounds and not merely resting

on a mere declaration of intention and not merely resting on the division of the income...then this act will apply (and it will be held that partition has taken place)." (Page 3963 Assembly Reports)

It is thus clear that before an order under section 25 A can be passed, it must be proved that a real partition of property has taken place. "Documents containing an unequivocal declaration of a desire to separate"... "a desire which never culminates in practice while the properties remain undivided and the members live together"... will not suffice to prove that partition has taken place for Income-tax purposes.

Before passing any order the Income-tax Officer shall serve notices of enquiry on all the members of the family.

In case the Income-tax Officer is not satisfied that a partition of property has taken place, he shall pass an order to this effect and the joint family shall continue to be assessed as a Hindu joint family as before.

Where the Income-tax Officer is satisfied regarding partition of the property and passes an order to that effect...or where any person has succeeded to a business, profession or vocation formerly carried on by a Hindu joint family whose joint property has been partitioned on or after the last day on which it carried on such profession, business or vocation, the Income-tax Officer shall make an assessment of the total income as if partition had taken place. The

result will be that each member or group of members shall in addition to any Income-tax for which he or it may be separately liable, be liable for a share of the tax on such income according to the portion of the joint family allotted to him. Assessment will be made on all members individually but all the members and groups of members whose property has been partitioned shall remain jointly and severally liable for the tax assessed on total income received by or on behalf of the joint Hindu family.

Note—In our first chapter we explained that a share of income received from a joint Hindu family as a member shall not be included in his total assessment of individual income. These remarks however shall apply only so long as the joint Hindu family remains undivided and no orders under section 25 A regarding partition are passed by the Income-tax Officer.

### **Assessment in case of probable departure from British India (S 24 A)**

When the Income-tax Officer finds that any assessee is leaving British India in the current year or soon afterwards and has no intention of returning, he shall serve a notice upon him calling upon him to furnish a return within a period not less than 7 days from the date of receipt of notice. After the expiry of this time limit, he may proceed to assess him on the following income:—

1. Total income of the period from expiry of the

last previous year of which the income has been assessed in his hands to the probable date of departure from British India.

2. In case he has not been previously assessed, then on the total income of the period upto the probable date of departure from British India.

The assessment shall be made on the total income of each completed previous year included in such period, at a rate at which such income would have been charged had it been fully assessed and as respects the period from the expiry of the last of such completed years to the probable date of departure, the Income-tax Officer shall estimate the total income of such person during such period and assess it at the rate in force for the financial year in which such assessment is made.

No assessment shall be made on income which is time barred for any action under section 34.

### **Assessment of Co-owners**

Under the Income-tax Act 1922 the High Courts had held that when the property was owned jointly by two persons with definite shares, such persons were assessable on the income from such property as association of individuals.

Under the 1939 Amendment Act such persons are now not to be assessed as an association but their shares shall be included in their individual income.

### ***Illustration***

A B own immovable property—net income whereas after

deducting all expenses is Rs. 2800/-. They are co-owners with equal shares. Now they will not be assessed as A B, on the other hand income will be divided as A Rs. 1400/- B Rs. 1400/- and A will be assessed on Rs. 1400/- plus his other income from other sources. In a similar manner B will be assessed on Rs. 1400/- plus his income from other sources. In case the total income of A or B does not reach the assessable figure, no tax will be imposed on either of them.

## **Discontinuance of business**

Section 44 of the Old Act has now been expanded and it has been clearly laid down that where any business, profession or vocation carried on by a firm or association of persons is dissolved, every person who was member of the firm at the time of discontinuance or dissolution shall be responsible individually as well as jointly for the amount of tax payable.

Any person discontinuing any such business profession or vocation must give a notice to the Income-tax Officer within 15 days of the discontinuance, a failure to give such notice renders him liable to a penalty which may be as great as the amount of tax.

In case the assessee is a new firm and was never assessed under the Income-tax Act 1918, assessment will be made on income between the end of the year and date of discontinuance in addition to the assessment if any made on the income of the previous year.

### ***Illustration***

Dinesh starts a press in 1936 in the month of March.

His income from 1. 4. 1936 to 31. 3. 1937 is Rs. 8000/-

His income from 1. 4. 1937 to 31. 3. 1938 is Rs. 6000/-

His income from 1. 4. 1938 to 31. 3. 1939	is	Rs. 7000/-
He closes his business in December, 1939		
His income from 1. 4. 1939 to December 1939	is	Rs. 2500/-
He will be assessed as under,		
For 1937-38 he will be assessed on		Rs. 8000/-
For 1938-39 he will be assessed on		Rs. 6000/-
For 1939-40 he will be assessed on		Rs. 7000/-

In addition to the above assessment he will be assessed for 1939-40 on Rs. 2500/-

### **Income escaping assessment**

Section 34 of Income-tax Act 1922 which deals with Income-tax escaping assessment has been widened in its scope. The Income-tax Officer must however now have some definite information before proceeding to act under this section. In case on the basis of such information the Income-tax Officer discovers that income, profits or gains have escaped assessment or have been assessed at too low a rate or have been allowed excessive relief under this Act he shall call upon the assessee to file a return and then assess or reassess such person. The Amendment Act has extended the period within which Income-tax Officer could take action from one year to 8 years in case in which the information is that the assessee has deliberately furnished inaccurate particulars or concealed the particulars. In other cases the limitation is 4 years.

In case the income or profits relate to a year ending prior to commencement of the New Amendment Act or where the assessment is to be made on a person

deemed to be agent of a non-resident, the limitation shall be one year only.

At present there is no time limit for completing assessment proceedings begun in time. The Amendment Act S. 34 (2) provides that in case the assessee has concealed the particulars, or deliberately supplied inaccurate particulars, proceedings must not only be begun within 8 years but also finished in this period. In other cases the assessment must be completed within 4 years. The time will be counted from the end of the year in which the income, profits or gains were first assessable.

### *Illustration*

1. A files a return of income from the accounting period ending 31. 3. 1941. In this he deliberately conceals an income of Rs. 2200/- received on account of interest. Now this income is ordinarily assessable in 1941-42 i.e the year ending 31. 3. 1942. The Income-tax Officer may take action and complete assessment of this income upto 8 years i.e. upto 31. 3. 1950.

2. A files a return of income but is under assessed. He did not give any false particulars or conceal his income. In the above case the maximum time limit will expire on 31. 3. 1946.

Note:—If on hearing the assessee's explanation the Income-tax Officer finds that no income escaped assessment he will take no further step. He cannot touch the original assessment even if he finds that the original assessment was rather heavy.

### **Change in the constitution of firm or succession**

The principle that "assessment on the profits of

the previous year should be made on the person who received the profit" has been followed in various sections of the New Act. Section 26 of the Income-tax Act which provides for cases of change in constitution of a firm has been amended with the result that now in case at the time of assessment it is found that a change has taken place in the constitution of the firm or that the firm has been newly constituted, the assessment shall be made on the firm as constituted. The income of the previous year thus assessed shall be apportioned between the partners who in such previous years were entitled to receive it and partners will be individually assessed on their total income including their share of income in such firm. In case however, the tax cannot be recovered from any partner, it shall be received from the newly constituted firm.

In case it is found that a person carrying on business, profession or vocation has been succeeded in such capacity by another person, the succeeded person as well as the successor will only be assessed in respect of their actual income of the previous year. In other words ordinarily the successor will not be liable for the income of the succeeded person as he did not receive the profit of the previous year. The successor shall be liable to pay tax on his "former owners" income in the following cases:—

1. When the person succeeded cannot be found.  
In such case the assessment of profits of the

year in which succession took place upto the date of succession and for the year proceeding that year shall be made on the successor in the same manner as it would had been done on the person succeeded.

2. When the tax in respect of the assessment made for either of each year assessed on the person succeeded cannot be recovered from him, it shall be recovered from the successor who in turn shall be entitled to recover it from the person succeeded.

It will thus be seen that the New Amendment Act intends to recover tax from the person who received and enjoyed the profits and makes new partners or successor liable only in case the tax cannot be realised from the succeeded person. Under the Old Act the assessment was made on the successor or new constituted firm as if the income had been earned by them which resulted in great hardship in many cases.

### *Illustration*

A B C D is a firm (registered) carrying on business. C and D retire and X Y join the firm. At that time of assessment of 1939-40 it is discovered by the Income-tax Officer that the firm A B C D has been reconstituted. The income of the previous year was Rs. 5100/-. How will the firm be assessed ?

*Ans.* The newly constituted firm shall be assessed on Rs. 5100/-  
The above profit will be apportioned between the partners who

were in the previous year entitled to the same. Suppose the partners had equal shares Rs 1275/- i.e. 1/4th of profit will be included in the share of each partner and each of them will be assessed on his total income including this share. In case tax cannot be recovered from any partner or partners, the newly constituted firm A B C D will be liable to pay the amount.

Under the Old Act the entire tax was to be recovered from the newly constituted firm and not from the previous partners although it were they who actually got the profits.

The Delhi Syndicate Company is owned by A and B partners. They sell the company with all its rights, assets or liabilities to M/S. X and Y. At the time of assessment proceedings it is found that M/S. X and Y have succeeded to this business.

X Y will not be liable to Income-tax in respect of profits which were earned by A and B except when A and B cannot be traced or when tax cannot be recovered from A and B.

### **Place of assessment (sec 64)**

Where an assessee carries on business at any place he shall be assessed by the Income-tax Officer of the area in which that place is situated or in case the business is carried on in more places than one, by the Income-tax Officer of the area in which the principal place of business is situated. In all other cases the assessee shall be assessed by the Income-tax Officer of the area in which he resides.

In order to prevent assesseees from raising questions of jurisdiction and thereby obstructing Income-tax proceedings, the Amendment Act provides that

“the place of assessment shall not be called in question by an assessee if he has made a return under section 22 (1) stating therein his principal place of business or profession or vocation and if he has not made such a return he shall not be allowed to object to place of assessment after the expiry of the time allowed by notice under section 22 (2) of section 34 for the making of a return.”

### *Illustration*

1. An Income-tax Officer publishes an advertisement in press calling upon all assesseees to file a return of income. In case any assessee wants to question the place of assessment he should put in his objections within 60 days of its publication with the Income-tax Officer. In case he does not do so and sends his return with the principal place of business shown he shall be deemed to have submitted to jurisdiction and will be estopped from questioning it later on.

2. An assessee is served with a notice under section 22 (2). In case he wants to file any objection regarding place of assessment, he must do so within the time allowed for the filing of return.

The Income-tax Officer must refer to Commissioner before assessment in case the assessee raises objection regarding place of assessment unless of course he is satisfied with the correctness of the assessee's claim.  
[ 64 (section) (2) (3). ]

## **Penalties under the New Act**

Under the Indian Income-tax Act 1922 the Income-

tax Officer, Assistant Commissioner or Commissioner of Income-tax were authorised under section 28 to impose a penalty on account of concealment of income or deliberate furnishing of incorrect income resulting in the income escaping taxation. The maximum penalty imposable was the amount of tax which would have been avoided if the income shown by the assessee were taken as correct. (Sec. 28.)

The penalty section has been completely recast and altered with a view to give Income-tax Department more effective means of dealing with illegal evasion. The penalty has been increased from the amount of tax to one and a half times the amount of tax which is to include Income-tax as well as Super-tax. It is now imposable in the following cases :---

1. Concealment of particulars of his income or deliberately furnishing inaccurate particulars of such income. (Penalty  $1\frac{1}{2}$  times the tax which would have been avoided had this income been taken as correct).
2. Failure to file a return without reasonable cause after the Income-tax Officer has by public notice called upon assessee to file a return within 60 days. In case the assessee's income is less than Rs. 3500 no penalty will be imposed.
3. Failure to file a return without reasonable cause after service of an individual notice under section 22 (2) within the time allowed and in the manner required.

4. Non-compliance without reasonable cause of orders under section 22 (4) calling accounts or under sec. 23 (2) calling upon assessee to produce evidence in support of his return.

In cases 2 and 3 the penalty shall be, in addition to the amount of Income-tax or Super-tax, an amount not exceeding  $1\frac{1}{2}$  times the tax imposed.

In cases 1 and 4 the maximum penalty shall be one and a half times the tax which would have been avoided had the income returned been accepted as correct and shall be in addition to the amount of tax. ( Income-tax and Super-tax )

The assessee should clearly note that they can never now stand to gain by keeping mum, showing no accounts and not producing necessary evidence. Now they stand the risk of not only being assessed to a high figure under sec. 23 (4) but also of being made to pay  $1\frac{1}{2}$  times the tax imposed in addition to the tax ordinarily imposable upon their income.

## Exceptions

1. where a person has failed to comply with a notice under sec. 22 (2) (individual notice calling forth a return) or sec. 34 ( escaped income) or in other words if the assessee does not file a return of income although called upon to do so by an individual notice and afterwards proves that he had no income liable to tax, the penalty imposed shall not exceed Rs. 25/ only.

2. In case the assessee's income is less than Rs. 3500/- no penalty shall be imposed upon him for failure to file a return inspite of service through public notification only. (not an individual notice under section 22 (2))
3. No penalty shall be imposed upon a person assessable as an agent of a non-resident unless an individual notice is served on him under section 22 (2) or under section 34.

To prevent arbitrary exercise of discretion of imposing of penalties by the Income-tax Officer, it has been provided that the Income-tax Officer shall not impose any penalty under this section without the previous approval of Inspecting Assistant Commissioner of Income-tax.

The order imposing penalty is also open to appeal.

### **Another case of penalty**

In case the Income-tax Officer or Assistant Commissioner finds that profits of a registered firm have not been distributed according to partnership deed and that any partner has thereby returned his income below its real amount, he may impose a penalty which may be as great as  $1\frac{1}{2}$  times the amount of tax which would have been avoided if the income returned had been accepted as correct. No further adjustment or refund shall be claimable by any other partner by reason of such imposition of penalty. ( Section 28 (2) )

## **Assessee's right to be heard before penalty imposed**

Before penalty is imposed the assessee must be heard or allowed a reasonable opportunity of being heard. In case once penalty has been imposed, no prosecution for an offence under this Act can be instituted.

Where any penalty or tax is due in consequence of an order passed under this Act, the Income-tax Officer shall serve upon the assessee or any other person liable with a notice of demand specifying the sum so payable.

## **Appearance by representatives**

Any assessee who is entitled or required to attend before any Income-tax authority otherwise than when required under section 37 to attend personally for examination on oath may either appear personally or as under,

1. through a relative authorised by him in writing,
2. through a person regularly employed by the assessee,
3. through a lawyer,
4. through an accountant,
5. through an Income-tax practitioner not being disqualified.

Accountant means registered accountant or a member of an association of accountants recognised by Central Board of Revenue.

Income-tax practitioner means any person who has appeared before any Income-tax authority on behalf of any assessee otherwise than in the capacity of an employee or relative of the deceased. In other words all Income-tax experts who were practising before 1. 4. 1938 are eligible to act as Income-tax practitioners. Accountants (with an examination qualification recognised by Central Board of Revenue) or persons who have such qualifications as the Central Board of Revenue prescribes are eligible to act as Income-tax practitioners. Dismissed Government servants will not be eligible to act as Income-tax practitioners.

### **Rectification of mistake**

The Commissioner of Income-tax, or Appellate Assistant Commissioner may at any time within 4 years (from the date of any order passed by in appeal or review under section 33 (in case of Commissioner of Income-tax) and the Income-tax Officer may at any time within 4 years from the assessment order passed by him on his own motion rectify any mistake apparent from the record of the appeal, revision or assessment and may within the said period of 4 years rectify such mistake which has been brought to his notice by an assessee.

The New Amendment Act has increased the time limit from one year to 4 years but no such rectification shall be made of any mistake in any order passed more than one year before commencement of Indian Income-tax Act (Amendment) 1939.

## **Employers liability or deduction at source**

The amended section 18 casts upon an employer the responsibility of recovering Income-tax as well as Super-tax on the amount payable at the rate representing the average of the rates applicable to the estimated total income of the assessee under the head "Salaries". The tax is to be deducted monthly and remitted to Income-tax Officer salaries branch.

In case of making any payment to a non-resident any person responsible for such payment must deduct it at maximum rate and Super-tax at the rate or rates applicable to the estimated total income of the assessee under this head.

The employer can at the time of making any deduction increase or reduce the amount to be deducted in order to adjust any excess or deficiency arising out of any previous deduction or failure to deduct by salaries is meant every item assessable as "salary".

The person responsible for paying any income chargeable under the head "securities" shall at the time of payment deduct Income-tax at the maximum rate. Similarly now any person responsible for paying to a person not resident in British India any interest not being interest on securities or any sum chargeable under this Act must deduct Income-tax at maximum rate unless he is himself liable to pay it as an agent.

Failure to deduct such tax renders the employer or the person responsible for payment liable for the tax as if he was an assessee in default.

### **Powers of the Income-tax Officers to call for information**

In addition to the powers of Income-tax Officer or Assistant Commissioner to require any firm or Hindu undivided family to furnish him with a return of members of the firm and to call upon guardian or trustees to furnish a return of the names and persons for whom he was a trustee or agent, the following additional powers have been given by the New Amendment Act. The Income-tax Officer may now require an assessee to furnish a statement of the names and addresses of all persons to whom he has paid in any year rent, interest, commission, royalty or annuity amounting to more than Rs. 400/- together with particulars of such payment.

### **Refund under the New Act**

The Income-tax Amendment Act (1939) has made a sweeping change in the provision relating to Income-tax Refund. Section 48 of the Income-tax Act 1922 has been substituted by a new section and section 48 A has been omitted. It will not now be necessary for a partner of a registered firm to apply for refund because his income was liable to be assessed on a lower rate and the firm profits had been charged at the maximum rate. The amended section 23 of the Income-tax Act 1939 does away with cumbersome

procedure-firstly charging at maximum rate and subsequently refunding on application of partners, by prescribing that the sum payable by the firm shall not be determined but on the other hand profit and loss will be apportioned among partners and considered while assessing them individually.

The new section 48 has been made quite simple. It provides that any assessee who satisfies the Income-tax Officer or any other officer appointed for this purpose that the amount of tax paid by him for any year exceeds the amount for which he is properly chargeable under the Act for that year, he shall be entitled to a refund of such excess.

The Appellate Assistant Commissioner in the exercise of his appellate powers or the Commissioner in exercise of his appellate powers or powers of revision if satisfied to the like effect shall cause a refund to be made by the Income-tax Officer of any amount found to have been wrongly paid or paid in excess.

In case income of one person is included under the Indian Income-tax Act in the total income of another person the latter person shall be entitled to claim relief.

The new refund section does not however validate any objection or appeal which is otherwise invalid or authorise the revision of any assessment which has become final or conclusive or review by any officer of any judgment which is subject to any

appeal or revision or any action where any relief is specifically provided for in the Act or to entitle any person to claim a tax payable before the commencement of Income-tax Amendment Act 1939, which he would not be entitled to claim but for the passing of this Act. ( Amendment )

### *Illustrations*

1. A firm is assessed on an income of Rs. 3200/-. The assessee does not file an appeal to the Appellate Assistant Commissioner of Income-tax. He cannot apply for refund under this section 48.

2. On account of non-compliance with the terms of notices issued by the Income-tax Officer A is assessed under section 23 (4) to Income-tax on an amount which is four times his actual income. He cannot apply for refund on the ground that tax paid by him exceeds the amount by which he was properly chargeable under the Act. In this case A had two other remedies specifically provided for by the Act. He could give an application under section 27 praying for the setting aside of ex parte assessment or file an appeal against the assessment order.

### **Some instances in which Refund may be applied for :-**

1. Where tax has been deducted at source without giving deduction on account of life insurance premium.
2. Where tax has been deducted from income to which this Act does not apply.
3. Where tax has been paid on an assessment under section 23 (4) before it is reopened under section 27.
4. Where tax has been deducted from interest

on securities at a higher rate and the assessee satisfies the Income-tax Officer that his income was below the minimum amount chargeable with Income-tax.

### **Limitation for claims to refund**

The limitation period for claiming refunds has been increased by the Income-tax Amendment Act (sec. 50) from one year to 4 years. The limitation period shall be counted from the last day of the financial year commencing next after the previous year in which the income arose, accrued or was received in British India or brought into British India.

In case the claim is regarding refund of Income-tax or Super-tax paid prior to the commencement of Income-tax Amendment Act 1939, the claim shall not be allowed unless it is made within one year from the following dates whichever expires later :—

1. Last day of the year in which tax was recovered.
2. Last day of the financial year commencing after the expiry of previous year in which the income arose on which tax was recovered.

### ***Illustration***

1. A company distributes dividends and pays tax on them in July 1938. The tax has been charged at maximum rate. One of the shareholders A has non-taxable income. Within what time can A apply for refund ?

*Ans.* Within one year from 31-12-1938 or 31-3-1940, whichever expires later i. e. upto 31-3-1941.

## CHAPTER VI

### APPEAL AGAINST ASSESSMENT or OTHER ORDERS

#### **Orders against which appeal lies (S 30)**

The New Amendment Act has practically made every order prejudicial to the assessee open to appeal. Even an *ex parte* assessment against which under the previous law no appeal lay has now been made appealable.

The assessee can now file an appeal in the following cases:—

1. Against assessment to tax under section 23 (ordinary assessment) or under section 27 regarding assessment after cancelling *ex parte* assessment under section 23 (4).

2. Against the amount of loss computed under section 24. (According to the New Law if in the course of assessment of the total income of any assessee it is established that a loss of profits or gains has taken place which he is entitled to have set off under section 24 the Income-tax Officer shall notify to the assessee by order in writing the amount of the loss as computed by him for the purposes of this section.

3. Against the amount of tax determined under section 23 or section 27.

4. In case the assessee denies his liability to be assessed under this Act.

5. Against the order or refusal of Income-tax Officer to register a firm under section 26 A.

6. Against an order refusing to make a fresh assessment under section 27.

7. Against an order under section 25 (2) directing recovery of a penalty on account of non-intimation of discontinuance of business within 15 days of discontinuance.

8. Against an order under section 25A regarding assessment after partition or in which partition of joint Hindu family is involved.

9. Against an order under section 26 (2) regarding assessment on a successor.

10. Against penalty imposed by Income-tax Officer under 44 E (6) L (on account of failure to supply particulars regarding securities of which he was the owner in spite of a notice to this effect) or under 44F (5) (failure to furnish any particulars required under section 44).

11. Against penalty order under section 46 (1) on account of default in the payment of tax.

12. Against penalty under section 28 regarding concealment of income or supplying incorrect particulars.

13. Against refusal of an Income-tax Officer to allow a claim to a refund under section 48, 49 or 49 F or to the amount of refund under any of these sections.

14. In case the assessee is a company--against an order under section 23A regarding assessment of individual members of the firm or company.

No appeal shall however be entertained against an order under section 46 (1) imposing a penalty for non-payment of tax unless tax has been paid.

In case the partners of a firm are individually assessable on their shares of the total income of the firm, he or they cannot appeal against the assessment of his or their total income to get relief against any matter determined by the order assessing the firm. He should get relief, appeal against the order of the Income-tax Officer determining the total income of the firm or the apportionment thereof between several partners.

### *Illustration*

A B is a registered firm and is assessed as such. The tax payable by the firm shall not be determined but total income of each partner of a firm including his share of profits of the firm A B shall be assessed.

Suppose A B have equal shares and income of the previous year was Rs. 4800/-. It will be divided as under:—

A.	Rs. 2400/-	B.	Rs. 2400/-
----	------------	----	------------

Suppose A is assessed on Rs. 2400/- (his share in the profits of the registered firm) plus Rs. 4000/- his income from other sources or total assessment Rs. 6400/-.

He can file an appeal against his assessment of Rs. 6400/- and attack the assessment of his income from other sources only. In case he wants to attack any matter determined by the order assessing the firm on his share, he must file an appeal against the order determining the total income of the firm or the apportionment of profit among various partners.

Similarly in case individual members of a firm are assessed under section 23 (A) and any member wants to attack any matter determined by such assessment, he should appeal against under section 23 A and not against the order assessing his total income.

### **Filing the petition**

The appeal should be filed to the Appellate Assistant Commissioner within 30 days of receipt of the notice of demand relating to the assessment or penalty objected to or of the intimation of the order of the Income-tax Officer refusing to register a firm under sec. 25 (A) or of the date of refusal to make a fresh assessment under sec. 27 or of the intimation of an order under sec. 23 A (1) or under sec. 48, 49 and 49 F. In other words appeal must be filed within 30 days of receipt of notice of demand or intimation of order under other sections. In case of appeal against refusal to reopen assessment the time is 30 days from date of the refusal to make fresh assessment. The appeal should be in the prescribed form and verified in the prescribed manner and all grounds of appeal should be clearly set out as ordinarily new or fresh objection or objections or contentions not raised before Income-tax

Officer are not allowed to be raised in appeal. The Appellate Assistant Commissioner may at the hearing of the appeal allow the appellant to go into any ground of appeal not specified in the ground of appeal if he is satisfied that omission of that ground of appeal was not wilful or unreasonable.

The petition of appeal should bear the necessary court fees stamp affixed thereto. (In Punjab Re.1/-) and the notice of demand should be sent enclosed with it. The copy of the assessment order should not be enclosed.

### **Hearing of appeal**

The Appellate Assistant Commissioner will fix a date for the hearing of the appeal and inform the appellant. Under the New Amendment under section 31 the Income-tax Officer shall have the right to be heard either in person or by a representative. On the date fixed the Appellate Assistant Commissioner will hear the assessee and the Income-tax Officer and then give his own findings.

### **The powers of the Appellate Assistant Commissioner**

1. He can confirm, reduce, enhance or annul the assessment. In case of assessment of a firm he can authorise the Income-tax Officer to amend accordingly any assessment made on any partner of the firm.
2. He can set aside assessment and direct fresh assessment and if necessary order determination of tax on such assessment.

3. Against other orders confirm, vary or cancel them.
4. Enhance or reduce penalty or assessment.
5. In case under section 25A regarding assessment of joint Hindu family, may confirm such order or cancel it or direct further enquiry or direct an assessment under section 25 A (2).

In case the Appellate Assistant Commissioner desires to pass an order enhancing assessment or penalty he shall not do so unless the assessee has had a reasonable opportunity to show cause against such enhancement.

### **Higher Appeal (New)**

An appeal lies against the orders of the Appellate Assistant Commissioner in the following cases:— (S 32)

1. Against order under section 28 imposing a penalty on the appellant.
2. Against order enhancing the assessment or a penalty imposed under section 28 (for concealment of income or supplying incorrect particulars) or sec. 44 E (6) or 44 F (5).failure to give particulars under section 44).

The appeal should be filed within 30 days of the receipt of the order and should be in the prescribed form and verified in the prescribed manner.

### **Appellate Tribunal**

The new amended section 5A provides for the

appointment of an Appellate Tribunal but on account of the possibility of undue dis-location of work, the appointment of this Appellate Body shall come into force on such date within 2 years on which the Government issues notification to this effect. The Tribunal shall consist of not more than 10 members (an equal number of judicial and accountant members).

A judicial member shall be a person who has exercised the powers of a District Judge or who possesses such qualifications as are necessary for appointment to such post.

An accountant member shall be a person who has practised for 6 years as a registered accountant. The judicial member will be the president. The Tribunal shall work in benches consisting of equal number of judicial and accountant members but not less than two and not more than 10. In case of equal division, the president shall then refer it to one or more members of the Tribunal and the point shall be decided according to the opinion of the majority of those who previously heard it and who hear it on reference by the president.

After the appointment of such Tribunal section 32 of the Indian Income-tax Act shall be rendered ineffective and no appeals will lie to the Commissioner against the orders of the Assistant Commissioners as referred to above.

### **Jurisdiction of the New Appellate Tribunal**

An assessee who is aggrieved by an order passed

by an Appellate Assistant Commissioner under section 28 (imposing penalty) or under section 31 (while exercising his appellate powers) will be entitled to appeal to the Appellate Tribunal within 60 days of the date on which he is served with notice of such order. It will also be open to the Commissioner in case he objects to any order passed by Assistant Commissioner (Appellate) in appeal, to direct the Income-tax Officer to appeal to the Tribunal at any time before the expiry of 60 days from the date of the order. The assessee's appeal must be accompanied by a fee of Rs. 100/- and the assessee as well as the appeal filed by Income-tax Officer at Commissioner's directions must be in the prescribed form, verified in the prescribed manner. The Appellate Tribunal may, after giving both parties to the appeal an opportunity of being heard, pass such orders as it thinks fit and communicate it to the assessee as well as the Commissioner. The orders of the Tribunal shall be final unless the High Court on reference under section 66 directs otherwise.

After the Appellate Tribunal has been appointed, the Commissioner of Income-tax shall not exercise his powers of revision under section 33 or appeal under section 32 as these powers shall become vested in the Appellate Tribunal.

The Appellate Tribunal can also like Commissioner or Assistant Commissioner of Income-tax office, rectify any error apparent from the record. But in case

The appeal to the Tribunal will lie on a question of law as well as fact.

### **Reference to High Court**

The assessee may within 60 days of receipt of notice of an order under section 33 (4) (i.e. an order by the Tribunal after hearing assessee) require the Tribunal in case any question of law is involved to refer the question to the High Court. Such application shall be accompanied by a fee of one hundred rupees and the Appellate Tribunal shall within 90 days of receipt of such application draw up a statement of the case and refer it to High Court.

In case the Appellate Tribunal refuses to state the case, the assessee may within 30 days from the date on which he receives notice of refusal withdraw his application and get back his Rs. 100/-

The Commissioner may also require the Appellate Tribunal to refer any question of law but it shall not be necessary for him to pay any fee of Rs. 100/-

In case Appellate Tribunal refuses to state the case on the ground that no question of law is involved the assessee or the Commissioner may apply to the High Court and the High Court if satisfied may require the Appellate Tribunal to state the case.

In case Appellate Tribunal rejects application on the ground of its being time-barred, the assessee or Commissioner may within 2 months from date on which notice of rejection is served, apply to the High Court and the High Court may require the Appellate Tribunal to treat the application as within time.

The High Court may refer the case back to the Appellate Tribunal or after hearing decide the points of law involved.

### **So long as Appellate Tribunal not set up**

It will take some time before the Appellate Tribunal is set up. The Government has given an assurance in the Assembly that this will not take more than 2 years. So long as the Appellate Tribunal is not appointed :—

1. Appeal will lie from the orders of the Appellate Assistant Commissioner as above said.
2. The assessee can approach the Commissioner by application under sec. 33 for review of any order passed by any officer subordinate to him. The Commissioner of Income-tax however cannot exercise his power of review or revision in any case where more than a year has elapsed since the passing of the last order by the subordinate authority without first consulting the Central Board of Revenue.

The assessee should therefore apply to the Commissioner within one year of the order of subordinate Officer. The Commissioner of Income-tax ordinarily does not interfere in a case in which appeal can be filed or in which appeal is pending.

### **Reference to High Court**

We have already dealt with reference to High Court from the orders of the Appellate Tribunal. So long as Appellate Tribunal is not appointed, remarks given there regarding reference to High Court will apply for reference from Commissioner's orders. In brief the procedure is as under:—

1. The Commissioner can, of his own motion or reference from Income-tax Authority subordinate to him, refer a case to High Court if a point of law is involved.
2. Within 60 days of the date of service of an order under section 31 or sec. 32 or under sec. 34 the assessee may apply to the Commissioner to refer to High Court any point of law arising out of such order. The application shall be accompanied by a fee of Rs. 100/- and the Commissioner shall draw up a case within 60 days of receipt of such application and refer it with his opinion.
3. In case the Commissioner decides the question in assessee's favour or rejects it on

the ground of its being time-barred or in case he refuses to state the case the assessee can withdraw his application in which case the fee paid shall be refunded.

4. If Commissioner refuses to state the case on the ground that no question of law arises the assessee may within 6 months of receipt of notice of refusal apply to High Court and High Court if satisfied may call upon the Commissioner to state the case.
5. In case the Commissioner rejects the application on the ground of its being time-barred the assessee may apply to High Court within two months and the High Court, if satisfied, may order the Commissioner to treat this application as within time.
6. The High Court can return the case or call for a better statement.
7. The High Court shall, after hearing, decide the question of law.

(The original section regarding appeals is given in the Appendix to the Second Part).



# PART II

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# **PART II**

## **CHAPTER I.**

### **Slab System or the System of Charging Incometax Under the Incometax Amendment Act 1939.**

Under the Indian Incometax Act 1922 Income-tax was charged according to "Step System" i. e. upto a certain limit the whole income was taxed at a specified rate and as soon as the income exceeded that limit.....the entire income was taxed at a higher rate e. g. from Rs. 2000/- to 5000/- of income, tax was chargeable at 6 pies a rupee but in case the income reached Rs. 5100/-, the entire income (not only the excess over Rs. 5000/-) became chargeable at 9 pies per rupee. This system was defective in that the actual tax payable on various ranges of income was excessive as compared with that on income above and below. Thus an assessee with income of Rs. 14999/- had to pay Rs. 1015/- as compared with Rs. 1399/- tax payable on an income of Rs. 15500/- an increase of Rs. 384. tax on an increase of Rs. 501/- in income.

As a result of this feature, many assesseees used to claim bad debts etc. not strictly allowable within

the year in order to keep their income below a particular limit with a corresponding tendency on the part of many incometax officers to endeavour to keep the computation above that limit.

**Slab System.**————means the application of progressive rates to successive slices of income. The special advantage of this system is that it provides effective rates of tax that steadily increase without sudden jumps as total income increases.

## **NEW RATES OF INCOMETAX AND SUPERTAX.**

**Under the Slab System (1939).**

### **Incometax. (Schedule A)**

(Individuals, Unregistered firms and Hindu undivided families),

First 1500.	...	...	nil.
Next 3500.	...	...	9 pies in the rupee.
Do, 5000.	...	...	1 anna 3 pies in the rupee.
Do. 5000.	...	...	2 annas in the rupee.
Balance of income.	...	...	2 annas 6 pies in the rupee.

No tax payable on income not exceeding Rs. 2000/- and tax on income just above Rs. 2000/- to be restricted to one half the excess amount.

**Companies.**      ...      ...      2 annas 6 pies in  
the rupee.

## SUPER TAX. Schedule (B)

**Assessees other than companies.**

First 25,000. ... Nil.

Next 10,000 ... one anna in the  
rupee.

Do. 20,000. ... 2 annas in the  
rupee.

Do. 70,000. ... 3 annas in the  
rupee.

Do. 75,000. ... 4 annas in the  
rupee.

Do 1,50,000. ... 5 annas in the  
rupee.

Do. 15,0,000. ... 6 annas in the  
rupee.

Balance of income. ... 7 annas in the  
rupee.

**Companies no exemption.**

Rate of supertax ... 1 anna in the rupee  
of world income.

### **Important Notes:—**

For the year commencing on 1.4.39 the maximum amount which is not chargeable to incometax is as follows :—

1. Any individual, Hindu undivided family, firm or association of persons.....Rs. 2000/-

2. Any company or local authority. Nil.  
(It means that even if a company makes a profits of Rs. 200/- in a year it is liable to pay incometax. at 2 annas 6 pies in a rupee, and also supertax at one anna per rupee.
3. Any person being a British subject or the subject of a state in India or Burma who is not resident in British India and whose total world income exceeds Rs. 2000/-...Nil
4. Any other non-resident person.....Rs. nil

### **Old rates and the New rates.**

There are the following important differences between the two rates :—

1. The maximum rates now is 30 pies per rupee and registered firms are not to be taxed at maximum rates. Instead its partners are to be taxed on their total income including their share from the registered firm.
2. Hindu undivided families are now to be treated as individuals so far as the rates of tax are concerned.
3. The Rs. 50,000/- exemption limit for company supertax has been abolished.

In the words of the finance member "The majority of individual assesseees will gain by the

introduction of slab system. From individuals we expect a decrease of Rs. 1.17 lakhs in supertax. From companies we hope to get an increase of Rs. 31 lakhs in incometax and (after allowing for the removal of Rs. 50,000 exemption limit) of Rs. 21 lakhs in supertax.

### **Illustrations of the slab rate calculations as compared with calculations under the old system.**

1. Suppose A's income is Rs. 2500/- Under the old system he had to pay a tax on Rs. 2500/- at 6 pies per rupee plus surcharge. Under the present slab system he shall not have to pay incometax on the first 1500/ but on the next 1000 (2500—1500) he shall have to pay tax at 9 pies per rupee. Tax on 2500 at 6 pies plus 1/12 surcharge comes to

Rs. 85/- (old system).

Tax on 2500 according to slab system =  
tax on Rs. 1000/ = (2500—1500) at 9 pies  
per rupee.

Rs. 47/.

2. Suppose A's income is 5333/-  
Under the old system tax on 5333 was chargeable at 9 pies per rupee plus 1/12

surcharge. =Rs. 271/-

Under the slab system tax on 5333 will be divided into the following slabs.

1st.	1500.	...	...	free of Income-tax
next	3500.	...	...	nine pies per rupee.
next	333	...	...	one anna 3
(1500 + 3500 + 333 = 5333)				pies per rupee.
=Rs. 190/-				

**Determination of Tax on total income which includes any income exempted under any provision of incometax Act 1922 amended by the incometax amendment act 1939.**

To make the matter clear let us start with an illustration :—

A's total income is Rs. 5700. This includes the following income which is exempt from tax under the Act:—

Life Insurance premium on his own life

Rs. 600/-

Profits from an unregistered firm from which tax has already been received. Rs. 1200/-

Total ... .. Rs. 1800/-

Under the Indian Incometax Act 1922 the procedure was that the rate was determined by the total income. In the above case the rate applicable on total income was 9 pies per rupee. The result was that tax was chargeable at 9 pies per rupee (rate applicable to income above Rs. 5000/-) on Rs. 3900/- only (5700/- — 1800/- = 3900/-) although rate of tax on Rs. 3900 was 6 pies per rupee only. In short tax was received on unexempted income at the rate applicable to total Income.

Under the slab system the law is contained in sec. 17 (2) of the amendment Act which runs as under :—

“Where there is included in the total income of any assessee any income (including income from a share in an unregistered firm, if assessed as such) exempted from tax by or under the provision of this act, the incometax excluding supertax payable by the assessee shall be an amount bearing to the total amount of the incometax payable on the total income had no part of it been exempted, the same proportion as the unexempted portion of the total income bears to the total income.”

Under the new rates under the slab system, each slice of income is chargeable at a different rate.

**Rs. 5700/- shall be divided as under :—**

**1st. slab of Rs. 1500/- Nil.**

**Next Rs. 3500/- 9 pies per rupee.**

**Do. Rs. 700/- 15 pies per rupee.**

First of all total tax payable will be found out.  
Calculated at the above rates, tax on Rs. 5700/-  
will come to Rs. 289/-

Out of Rs. 5700/- the exempted income is

Rs. 1800/-

unexempted income Rs 3900/-

Now incometax payable shall be an amount  
bearing to the total amount of income-tax on  
Rs. 5700/- the same proportion as the un-exempt-  
ed portion of the total income Rs. 3900/- bears  
to Rs. 5700/-

5700 to 3900

1 to 3900/5700

289 to 3900 x 289/5700

Total tax payable on Rs. 5700/-

=11271/5700

=Rs. 198/-

(In other words Rs. 91/-less than Rs. 289 which  
would otherwise be payable on this income)

## **Another method of calculation**

Find out the average rate per Rupee and then multiply it by the exempted income.

In this case tax on Rs. 5700/- is Rs. 289/-

The average rate per rupee will be Rs.  $289/5700$ .

The amount by which total amount of tax which will be reduced on account of exempted income of Rs. 1800/-

$$1800 \times 289/5700 \\ = 1734/19 = 91/-$$

Deduct Rs. 91/- from Rs. 289/- the actual tax payable on Rs. 5700/- with exempted income of Rs. 1800/- will come to Rs. 198/- or Rs.  $289-91$   
 $= \text{Rs. } 198$

The same principle may be applied in every case.

But it must be clearly noted that no deduction on account of Supertax will be given on account of these sums. Deduction will only be allowed on account of incometax according to the above law.

## **Incometax from non residents.**

Incometax will be payable by a non-resident on the income which accrued, arose or was received or deemed to have accrued, arisen or been received in British India, If he is a British subject or the subject of a state in India or Burma, income will be computed by reference to the average of the

rates appropriate to the total of his world income. The income of other non-residents will be chargeable at full company rate of 2 annas 6 pies in a rupee without any exemption of any income upto Rs. 2000/-.

The income of all non-residents will be chargeable to supertax on the total income which accrued or arose in British India at the average of rates appropriate to the total of their world income.

Determination of  
tax payable in  
certain.....special  
cases.

Amended Sec. 17

17. (1) Where a person is not resident in British India, and is a British subject as defined in

ty and Status of Aliens Act 1914, or a subject of a State in India or Burma, the tax, including super-tax payable by him or on his behalf on his total income shall be an amount bearing to the total amount of the tax including supertax which would have been payable on his total world income had it been his total income the same proportion as his total income bears to his total world income; and in the case of

total amount of super-tax which would have been payable on his total world income had it been his total income the same proportion as his total income bears to his total world income.

(2) Where there is included in the total income of any assessee any income (including income from a share in an unregistered firm, if assessed as such) exempted from tax by or under the provisions of this Act, the income-tax excluding super-tax payable by the assessee shall be an amount bearing to the total amount of the income-tax excluding super-tax which would have been payable on the total income, had no part of it been exempted the same proportion as the unexempted portion of the total income bears to the total income."

## **CHAPTER II.**

### **The Assessment of Companies and The Income tax Amendment Act 1939**

We have already discussed the position of non-residents and residents in British India in the assessment of their income. In order to make it clear as to when a company can be deemed to be ordinarily resident in British India—the Amendment Act provides as under:—

**“A company or a firm is ordinarily resident in British India if it is resident in British India.”**

**“A company is resident in British India in any year if the control and management of its affairs is situated wholly in British India in that year or or if its income arising in that year in British India exceeds its income arising without British India in that year”.**

The result is that whether a company can be

deemed a resident in British India is a matter of fact to be decided like any other fact. If any of the 2 conditions viz the control and management wholly in British India or the excess of its income in British India over other income—applies, the company will be treated as a “Resident in British India.” There is no much difference between a company ‘Resident’ in British India and a company “ordinarily resident” in British India.

A company falling under the definition of “Resident” shall like other resident assesseees have to pay income tax on its world—income subject to the limitation that in case in any year the amount of income accruing or arising without British India exceeds the amount Brought into British India in that year, these shall not be included in the assessment of the Income of that year so much of such excess as does not exceeds Rs. 4500/-.

A non-resident company shall have to pay tax only on Income accruing, arising or received by them in British India.

### **Definition of Dividend changed.**

The Income tax Amendment Act 1939 substi-

tutes an absolutely new definition of "Dividend." As given in the "statement of object and reasons" "To prevent the avoidance of Supertax which would otherwise be payable by the shareholders by the device of distributing the Profits in the form of bonus shares, bonus debentures or some other form which under the Law as it stands today (under Incometax Act 1922) are capital receipts and not income in the hands of shareholders Dividend is now defined in such a way that whenever the shareholders receive profits in any of such forms it can be treated as income for Incometax purposes. The definition also covers the case where a company goes into liquidation and the accumulated profits are distributed by the Liquidator to the former share-holders.

**The Definition of Dividend under the Income-tax Amendment Act 1939 is as under:—**  
**2 (6A)**

**Dividend includes :—**

- a. Any distribution by a company of accumulated profits, whether capitalised or not, if such distribution entails the release by the company to its shareholders of all or any part of the assets of the company.

b. Any distribution by a company of debentures or debenture stock to the extent to which the company possesses accumulated profits whether capitalised or not.

c. Any distribution made to the shareholders of a company out of accumulated profits of the company on the liquidation of the company.

Provided that only the accumulated profits so distributed which arose during the six previous years of the company preceeding the date of liquidation shall be so included and

(d) Any distribution by a company on the reduction of its capital to the extent to which the company possesses accumulated profits which arose after the end of the previous year ending next before 1-4-33 whether such accumulated profits have been capitalised or not.

Provided that "Dividend" does not include a distribution in respect of any share issued for full cash consideration which is not entitled in the event of liquidation to participate in the surplus Assets when such distribution is made in accordance with such clause (c) or (d).

Explanations :—The words "Accumulated Pro-

fits' wherever they occur in this clause shall not include "Capital Profit".

### **Change in Remuneration of managing Agency.**

The Amended Section 12A of the Indian Income-tax Act provides that where a managing Agent of a company is liable under an agreement made for adequate consideration to share managing agency commission with a third party or parties, the said agent and the said party or parties shall file a declaration showing the proportion in which such commission is shared between them and on Proof to the satisfaction of the Income-tax Officer of the facts contained in such declaration such agent and each such party shall be chargeable only on the share to which such agent or party is entitled under the agreement.

The above provision introduces a new Provision for the special case in which managing agency commission is shared among two or more recipients and provides a means by which each of the recipients may be charged only on the shares which he is actually entitled to receive.

Under the Incometax Amendment Act 1939 the system of compulsory returns has been introduced for all assesseees and now the limited companies as well as other assesseees stand in the same position regarding the liability of filing a return as well as the penalties due to non-filing.

The result is that the principal officer of every company must file his return within 60 days of the public proclamation by the incometax officer requiring all persons whose income exceeds the maximum amount which is not chargeable to incometax to furnish a return setting forth the total income in the previous year.

The incometax officer may also if he so desires serve the principal officer of a company with a notice calling upon him to file a return in which case the return should be filed within 30 days,

## **Special powers to assess members of a company individually.**

Under the incometax act 1922 (sec. 23 A) where the incometax officer was satisfied that having regard to the maintenance and development of business, the profits or gains of a business were allowed to accumulate Beyond reasonable limits he could assess the members of the company individually including the proportionate share of profits or gains in the total income of each of them. This provision remained a dead letter mainly because it imposed upon the Incometax officer the duty of determining whether the profits were allowed to accumulate beyond reasonable limits.

The Income-tax Amendment Act has substituted a simple Arithmetical criterion for the determination of the applicability of this section to the circumstances of a company in any year. The Amended Section 23 A is reproduced below in full:-

“(1) Where the Income-tax Officer is satisfied that in respect of any previous year the profits and gains distributed as dividends by any

company up to the end of the sixth month after its accounts for that previous year laid before the company in general meeting increased by any income-tax payable thereon are less than sixty per cent, of the assessable income of the company of that previous year he shall unless he is satisfied that having regard to losses incurred by the company in earlier years or to the smallness of the profit made, the payment of a dividend or a larger dividend than that declared would be unreasonable, make with the previous approval of the inspecting Assistant Commissioner, an order in writing that the undistributed portion of the assessable income of the company of that previous year as computed for income-tax purposes shall be deemed to have been distributed as dividends amongst the shareholders as at the date of the general meeting aforesaid and thereupon the proportionate share thereof each shareholder shall be included in the total income of such shareholder for the purpose of assessing his total income:

Provided that when the reserves representing accumulations of past profits which have not been the subject of an order under this sub-section exceed the paid up capital of the company, together with any loan capital which is the property

of the shareholders, or the actual cost of the fixed assets of the company whichever of these is greater, this section shall apply as if instead of the words "sixty percent of the assessable income" the words 'one hundred percent of the assessable income' were substituted :—

Provided further that no order under this sub-section shall be made where the company has distributed not less than fifty-five per cent, of the assessable income of the company, unless the company, on receipt of a notice from the income-tax Officer that he proposes to make such an order, fails to make within three months of the receipt of such notice further distribution of its profits and gains so that the total distribution made is not less than sixty per cent, of the assessable income of the company of the previous year concerned ;”;

“Provided further that this sub-section shall not apply to any company in which the public are substantially interested or to a subsidiary company of such a company if the whole of the share capital of such subsidiary company is held by the parent company or by the nominees thereof.”

***Explanation...***for the purposes of this subsection:-

A company shall be deemed to be a company in which the public are substantially interested if shares of the company (not being shares entitled to a fixed rate of dividend whether with or without a further right to participate in the profits) carrying not less 25% of the voting power have been allotted unconditionally to or acquired unconditionally by and are at the end of the previous year beneficially held by the public (not including a company to which the provisions of this subsection apply) and if any such shares have been in the course of such previous year been the subject of dealing in any stock exchange in British India or are in fact freely transferable by the holders to other members of the public.

2. The inspecting assistant commissioners shall not give his approval to any order proposed to be passed by the incometax officer under this section until he has given the company concerned an opportunity of being heard.

3. (1) Where the proportionate share of any member of a company in the undistributed profits and gains of the company has been included in his total income under the provision of sub section (2)

the tax payable in respect therefrom shall be recoverable from the company, if it cannot be recovered from such member.

Where tax is recoverable from a company firm or association, a notice of demand shall be served upon it in the prescribed form showing the sum so payable and such company shall be deemed to be an assessee for purpose of chapter VI.

4. Where tax has been paid in respect of any undistributed profits and gains of a company under this section and such profits and gains are subsequently distributed in any year, the proportionate share therein of any member of the company shall be excluded in computing his total income of that year.

5. When a company is a shareholder deemed under subsection (1) to have received a dividend, the amount of the dividend thus deemed to have been paid to it shall be deemed to be part of its total income for the purpose also of the application of that subsection to distribution of profits by the company.

The object underlying this section is to prevent the avoidance of incometax and supertax

by companies adopting the devices mentioned in the section.

### **The Slab System and the Companies.**

We have already in another chapter given the New rates of Incometax and Supertax.

So far as the assesment of Companies and determination of the amount of Incometax and Supertax is concerned the position under the Present Law on 1. 4. 39 stands as under:—

1. Companies shall have to pay Incometax on their income at 30 pies per Rupee.
- 2 .There will be no exempt limit for Companies as in the case of other assessees. Even if the income of a company falls below Rs. 2000/- it shall be assessable to Income tax at 30 pies per Rupee.
3. Supertax will be charged at one anna in a Rupee without any exemption limit.

### **Change in Shareholders right to appeal**

Under the Amended Law (sec. 30) a shareholder in a company in respect of which an order u/s 23 A has been passed by an Income-tax officer may not in respect of matters determined by such order appeal against the assesment of his own total income.

In case he wants to attack that order, he can do so in appeal against order n/s 23 A & not against the order assessing his own Total income.

**Profits and gains of any business of insurance and the tax payable thereon shall be computed in accordance with the rules contained in the Schedule annexed to the Income-tax Amendment Act 1939 which is given below (Sec 10 (7))**

**Rules for the computation of the Profits and Gains of insurance Business.**

### **THE SCHEDULE.**

**See section 10 (7) ]**

#### **RULES FOR THE COMPUTATION OF THE PROFITS AND GAINS OF INSURANCE BUSINESS.**

1. In the case of any person who carries on, or at any time in the preceding year carried on, life insurance business, the profits and gains of such person from that business shall be computed separately from his income, profits or gains from any other business.

2. The profits and gains of life insurance business shall be taken to be either—

(a) the gross external incomings of the preceding year from that business less the management expenses of that year, or

the annual average of the surplus disclosed by the actuarial valuation made for the last inter-valuation period ending before the year for which the assessment is to be made, after adjusting such surplus so as to exclude from it any surplus or deficit included therein which was made in any earlier inter-valuation period and any expenditure other than expenditure which may under the provisions of section 10 of this Act be allowed for in computing the profits and gains of a business, whichever is the greater :

Provided that the amount to be allowed as management expenses shall not exceed—

- (a)  $7\frac{1}{2}$  per cent. of the premiums received during the preceding year in respect of single premium life insurance policies, *plus*
- (b) in respect of the first year's premiums received in respect of other life insurance policies for which the number of annual premiums received is less than twelve, or for which the number of years during which premiums are payable is less than twelve, for each such premium or each such year  $7\frac{1}{2}$  per cent. of such first year's premiums received during the preceding year, *plus*

(c) 85 per cent. of the first year's premiums received during the preceding year in respect of other life insurance policies and 8½ per cent. of other premiums received during that year in respect of such policies.

3. In computing the surplus for the purpose of rule 2, —

(a) one-half of the amounts paid to or reserved for or expended on behalf of policyholders shall be allowed as a deduction ;

Provided that in the first such computation made under this rule of any such surplus no account shall be taken of any such amounts to the extent to which they are paid out of or in respect of any surplus brought forward from a previous intervaluation period :

Provided further that if any amount so reserved for policyholders ceases to be so reserved, and is not paid to or expended on behalf of policyholders, one-half of such amount, if it has been previously allowed as a deduction, shall be treated as part of the surplus for the period in which the said amount ceased to be so reserved ;

(b) any amount either written off or reserved in

the accounts or through the actuarial valuation balance sheet to meet depreciation of or loss on the realisation of securities or other assets, shall be allowed as a deduction, and any sums taken credit for in the accounts or actuarial valuation balance sheet on account of appreciation of or gains on the realisation of the securities or other assets shall be included in the surplus :

Provided that if upon investigation it appears to the income-tax Officer after consultation with the Superintendent of Insurance that having due regard to the necessity for making reasonable provision for bonuses to participating policyholders and for contingencies, the rate of interest or other factor employed in determining the liability in respect of outstanding policies is materially inconsistent with the valuation of the securities and other assets so as artificially to reduce the surplus, such adjustment shall be made to the allowance for depreciation of, or to the amount to be included in the surplus in respect of appreciation of, such securities and other assets, as shall increase the surplus for the purposes of these rules to a figure which is fair and just;

- (c) the whole amount of interest received in respect of any securities of the Central Government which have been issued or declared to be income-tax free shall be deducted.

4. Where for any year an assessment is made in accordance with the annual average of a surplus disclosed by a valuation for an inter-valuation period exceeding twelve months, then, in computing the tax payable for that year, credit shall not be given in accordance with sub-section (5) of section 18 for the tax paid in the preceding year, but credit shall be given for the annual average of the income-tax paid by deduction at source from interest on securities or otherwise during such period.

5. For the purposes of these rules—

- (i) 'preceding year' means that year for which annual accounts are required to be prepared under the Insurance Act, 1938, immediately preceding the year for which the assessment is to be made or until the commencement of the Insurance Act, 1938, the previous year as defined in section 2 of this Act ;
- (ii) 'gross external incomings' means the full amount of incomings from interest, dividends, fines and fees and all other incomings

- from whatever source derived (except premiums received from policyholders and interest and dividends on any annuity fund and includes also profits from reversions and on the sale or the granting of annuities, but excludes profits on the realisation of securities :

Provided that incomings, including the annual value of the property occupied by the assessee, which but for the provisions of sub-section (7) of section 10 would have been assessable under section 9 shall be computed upon the basis laid down in the last named section, and that there shall be allowed from such gross incomings such deductions as are permissible under that section.

- (iii) 'management expenses' means the full amount of expenses (including commissions) incurred exclusively in the management of the business of life insurance, and in the case of a company carrying on other classes of business as well as the business of life insurance in addition thereto a fair proportion of the expenses incurred in the general management of the whole business. Bonuses or other sums paid to or reserved on behalf of policyholders, depreciation of, and losses

on the realisation of, securities and any expenditure other than expenditure which may under the provisions of section 10 of this Act be allowed for in computing the profits and gains of a business are not management expenses for the purposes of these rules ;

(iv) 'life insurance business' means life insurance business as defined in clause (11) of section 2 of the Insurance Act, 1938 ;

(v) 'securities' includes stocks and shares.

6. The profits and gains of any business of insurance other than life insurance shall be taken to be the balance of the profits disclosed by the annual accounts, copies of which are required under the Insurance Act, 1938, to be furnished to the Superintendent of Insurance, after adjusting such balance so as to exclude from it any expenditure other than expenditure which may under the provisions of section 10 of this Act be allowed for in computing the profits and gains of a business. Profits and losses on the realisation of investments, and depreciation and appreciation of the value of investments shall be dealt with as provided in rule 3 for the business of life insurance.

7. The profits and gains of companies carrying

on dividing society or assessment business shall be taken to be 15 per cent. of the premium income of the previous year, or in the case of non-resident companies 15 per cent. of the British Indian premium income of the previous year.

8. The profits and gains of the British Indian branches of an insurance company not resident in British India, in the absence of more reliable data, may be deemed to be the proportion of the total world income of the company corresponding to the proportion which its British Indian premium income bears to its total premium income. For the purpose of this rule, the total world income of life insurance companies not resident in British India whose profits are periodically ascertained by actuarial valuation shall be computed in the manner laid down in these rules for the computation of the profits and gains of life insurance business carried on in British India.

9. These rules apply to the assessment of the profits of any business of insurance carried on by a mutual insurance company."

## CHAPTER III

The return of total income and total world income for individuals, Hindu undivided families, companies, local authorities and other associations of persons required under the sub-section (1) or sub-section (2) of section 22 shall be in the following form:—

**Form of return of total income and total world income for individuals, Hindu undivided families, companies, local authorities and other associations of persons under subsections (1) or (2) of the Indian Income tax Act, 1922 ( See Note 1 ).**

*Income-tax year 19      19      .*

Name of assessee ... ..

Designation.....

Address.....

(This chapter contains the new form of return of Income and official instructions for filling it).

# PART I.

## Statement of total income and total world income during the previous year (See note 2,)

Sources of Income (See note 3)	Amount of Income 2 Profits or Gains See note 4.	Tax already charged or deducted at source (See note 5)
1	Rs.	Rs. As.
<p><b>SECTION A.—INCOME WHICH ACCRUED, AROSE, OR WAS RECEIVED OR DEEMED TO HAVE ACCRUED, ARISEN OR, BEEN RECEIVED IN BRITISH INDIA</b> (<i>and unless the assessee is not resident in British India, income arising abroad from a business controlled in, or a profession or vocation set up in, India, including Indian States</i>).</p> <p>1. <b>SALARY.</b> (The value of rent-free quarters and contributions by your employer to a recognised Provident Fund or to an approved Superannuation Fund should be shown separately.) See note 6.</p> <p>2. <b>INTEREST ON SECURITIES—</b>See note 7. Interest from which tax has been deducted Interest which is tax free,</p> <p>3. <b>PROPERTY.—</b>See note 8. Total amount as detailed in PART VI of this return.</p> <p>4. <b>BUSINESS, PROFESSION OR VOCATION —</b>See note 9. (a) Profits and gains as detailed in PART IV of this return.</p>		

Sources of Income (See note 3)		Amount of Income 2 Profits or Gains (See note 4)		Tax already charged or deducted at source (See note 5)	
1		Rs		Rs. As.	
(b) Share of profits in a registered firm.					
(c) Shares of profits in an unregistered firm.					
5. OTHER SOURCES.					
Dividends from companies (gross amount (See note 3))					
Interest on Mortgages, Loans, Fixed Deposits, Current Accounts, etc.					
Ground Rents.					
Sources other than those mentioned above (give details)—See note 11					
TOTAL OF SECTION A.					

**SECTION B.—INCOME NOT INCLUDED IN SECTION A WHICH ACCRUED, OR AROSE OUTSIDE BRITISH INDIA AND WAS BROUGHT INTO BRITISH INDIA DURING THE PREVIOUS YEAR.**

*(Persons not resident in British India should write "not applicable" in this section.)*

1. Out of income which accrued or arose during previous year (give details)
2. Out of income which accrued or arose prior to such previous year (give details).—  
See note 13.

**SECTION C.—INCOME WHICH ACCRUED OR**

## Sources of Income (See note 3)

Amount of Income 2 Profits or Gain. (See note 4)	Tax already char- ged or deduct- ed at source.
--	--

AROSE OUTSIDE BRITISH INDIA DURING Rs.

PREVIOUS YEAR AND IS NOT IN-  
CLUDED IN SECTIONS A OR B *See note 13*

- (a) Non-residents should show the full amount in column 2.
- (b) Persons resident but not ordinarily resident in British India should write the words "not applicable" in this section.
- (c) Persons ordinarily resident should give details in the sub-column and deduct Rs. 4,500 before carrying the total to the main column. If in the case of such a person, the income is less than Rs. 4,500 no details need be given, and the words "less than Rs. 4,500" may be written in this section.

Details :—

Rs.

Less (for persons ordinarily resident  
in British India.)

4,500

TOTAL OF SECTIONS A, B AND C. (THIS IS  
THE TOTAL INCOME OF THE ASSESSEE IF  
HE IS RESIDENT IN BRITISH INDIA. IF HE

## Sources of Income (See note 3)

1	Amount of Income or Profits or Gain (See note 4)	Tax already char- ged or deduc- ed at source. (See note 5)
	Rs.	Rs As
<p>IS NON-RESIDENT THE TOTAL OF SECTION A WILL BE HIS TOTAL INCOME, AND THE TOTAL OF SECTIONS A, B AND C WILL BE HIS TOTAL WORLD INCOME.)—<i>See note 12.</i> RS.</p>		

## PART II.

**Statement of sums included in total income in respect of which Income-tax is not payable.**

**(See note 14)**

- |  |     |
|--|-----|
|  | Rs. |
| 1. Sums deducted from salary payable by the Crown and to which the proviso to sub-section 1 of section 7 of the Act applies (See note 15).   |     |
| 2. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity; or, in the case of a Hindu Undivided family, to effect an insurance on the life of any male member or his wife. (The original |     |

receipt or certificate from the insurance company must be attached.)

Rs.

3. Contributions to (a) any provident fund to which the Provident Funds Act, 1925 applies (b) a recognised provident fund or (c) an approved superannuation fund and interest on such contributions and accumulations thereof which is exempt from Income-tax (See note 16).

4: Shares in the income of an unregistered firm or an association of persons where the tax has already been paid on the income by the firm or association (give details).

Total Rs.

### PART III,

#### **Particulars required under sub-section (5) of section 22 of the Income-tax Act, 1922.**

(a) *To be completed only in the case of persons engaged in a business, profession or vocation.*

Name in which the business, profession or vocation is carried on, or in the case of firm the firm's name.

Principal place of the business, profession or vocation.

Location and style of each Branch :

1-

2,

3.

*To be completed in the case of firms and partners of firms only.*

Name of partners. (If the assessee is a partner, his own name, address and share of profits should be shown as well as those of the other partners.)	Address	Extent of shares including interest on capital and salary if any.

*(c) To be completed in the cases where the assessee is a partner in a firm or firms other than that mentioned in (a) above*

Name of the firm and the address.	Names of partners.	Address of partners.	Shares of partners.

## PARTIV.

### Particulars of income from Business, Profession or Vocation.

(1) In the case of a firm this part is to be completed in the firm's return and not in the partner's individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the Profit and Loss Account and Balance Sheet must be attached to this Return. If the accounts are kept on any other system, the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account in the mercantile accountancy system must be attached to this Return. In the case of a company a copy of the auditor's report and certificate must also be attached.

	Rs.	Rs.
PROFIT AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19 .		
Add—		
Any profits or gains not included in arriving at the above figure of profit		
Reserve for Bad Debts . . . . .		
Sums carried to reserve for provident or other		

funds . . . . .	
Interest credited to reserve or other funds .	
Expenditure of the nature of charity or presents	
Expenditure of the nature of capital	
Income-tax or Super tax . . . . .	
Drawings of proprietor or partners	
Salaries and commission paid or credited to the proprietor or partners (See note 17a.)	
Interest allowed to proprietor or partners on capital or loan accounts (See note 17a) .	
Rental value of the property owned & occupied	
Cost of additions to or alterations, extensions or improvement to any of the assets of the business , . . . .	
Losses sustained in former years .	
Depreciation of any of the assets of the business <sup>a</sup>	
Private or personal expenses . ,	
Any other expenditure not incurred wholly and exclusively for the purpose of the busi- ness, profession or vocation . . . . .	
Any other expenditure which is not allowable under the provisions of Section 10 of the in- come-tax Act, 1922. See note 17(b) Give details: -	

Any profit or gains, capital sums or other items  
credited in arriving at the above figure of  
profit which are not taxable or upon which

	RS.	RS.
tax has already been paid. Give details:—		
Interest on securities tax-free . . . . .		
Depreciation allowable as shown in Part V of this Return [See note 17(c)] . . . . .		
Any other allowable expense which has not been charged in arriving at the above figure of profit, (Give details):—		
Net profit (or loss—See note 9) carried to Part I of this return . . . . . Rs.		

*N. B.*—(1) Losses may be shown in red ink.

(2) The above particulars should be given for each separate and distinct business.

## PART V.

### DEPRECIATION [See note 17 (c)]

**Statement of particulars prescribed under proviso (a) of section 10 (2) (vi) of the Income-tax Act, 1922 and of the amount of depreciation allowable.**

1. Description of buildings, machinery, plant or furniture.	
2. Original cost.	
3. Capital expenditure during the year for additions, alterations, improvements and extensions	
4. Date from which used for the purposes of the business, profession or vocation.	
5. Particulars (including original cost, depreciation allowed and value realised by sale, or scrap value) of obsolete machinery, plant or furniture sold or discarded during the year with dates on which first brought into use and sold or discarded	
6. Amount on which depreciation is now allowable.	
7. Prescribed rate per cent.	
8. Depreciation allowable.	
9. Remarks.	

## PART VI - INCOME FROM PROPERTY

1. Serial number.	
2. Name of village or town where the property is situated.	
3. Name of street and number of property	
4. Where the property is situated in a Municipality, the name of the person in whose name the property stands in the municipal registers.	
5. Whether the property is occupied by the owner or let	
6. If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares.	
7. Full annual rent payable by the tenant if the property is let.	
<div style="display: inline-block; transform: rotate(-90deg); transform-origin: left top; white-space: nowrap;">Adjustments to arrive at annual letting value</div>	8. Tenants burdens [including rates] borne by owner.
	9. Owners burdens [including rates] borne by tenants.
10. Annual letting value after adjusting for cols. 8 and 9.	

Deduction from annual letting value to arrive at net annual value.	11. One Sixth of the annual letting value as in col. 10	
	12. Premium paid to insure the property against damage or destruction.	
	13. Interest on a mortgage or charge or any annual charge on the property.	
	14. Ground rent paid for the property.	
	15. Land revenue paid for the property,	
	16. Collection charges paid.	
	17. Net annual value after deducting cols. 11 to 16 from col. 10.	
	18. Period during which the property remained vacant.	
	19. Amount claimed on account of the property remaining vacant.	
	20. Net amount assessable [Col. 17 less Col. 19.]	

Total Income from property carried to Part I of

I declare that to the best of my knowledge and belief that information given in the above statements in Parts I, II, III, IV, V and VI of this Return are correct and complete, that the amounts of total income and total world income and other particulars shown are truly stated and relate to the year ended and that no other income accrued or arose or

was received by me  
the firm  
the family  
the association  
the company  
the local authority

during the said the firm  
the family  
the association  
the local authority  
the company year and that had

during the said year no other sources of income.

*Signature.*

## Notes for guidance in filling up Return Form

No. I. T. 11.

*Important changes in the Act\* have been made by the Income-tax (Amendment) Act,*

***1939 and assesseees are advised to read carefully such of these notes as are appropriate to their cases.***

1. *On the publication of the notices referred to in Section 22 (1) of the Act every person or association of persons whose total income exceeds the maximum amount not chargeable with Income-tax is required to make a return of his total income and his total world income whether or not he has been served with an individual notice under Section 22 (2) of that Act. For the year commencing on 1st April 1939 this maximum amount is nil for companies, local authorities, certain trustees (where the individual shares in the trust income are indeterminate or unknown) and for non-resident persons whose total world income exceeds Rs. 2,000 ; for other persons it is Rs. 2,000. Total income is the total income chargeable under the Act, and total world income includes all income wherever accruing or arising unless exempted under Section 4 (3) of the Act. (See Chapt I)*

2. *"Previous year" means for each separate source of income—*

- (a) the year ended on 31st March prior to income-tax year, or at the option of the assessee, the year ended on the date*

- (prior to the 31st March) to which his accounts have been made up, or
- (b) the year prescribed by the Central Board of Revenue for any case or class of cases.

Certain conditions attach to the exercise of the option referred to in (a) and certain further conditions govern the determination of "previous year" in respect of a business, profession or vocation new set up, and these are shown in Clause 11 of the Section 2 of the Act.

For each source of income for which the previous year is not 31st March, the last date of the previous year should be shown. (*See Chapt I*)

3. *Sources of income*—The following income must be included in your return under the appropriate head—

(a) *So much of the income of your wife as arises directly from—*

- (i) her membership in a firm of which you are a partner;
- (ii) assets transferred directly to her by you otherwise than for adequate consideration or in connection with an agreement to live apart.

**(b) *So much of the income of your minor child as arises from —***

- (i) his (or her) admission to the benefits of partnership in a firm of which you are a partner ;**
- (ii) assets transferred directly to him (or her) by you otherwise than for adequate consideration unless she is a married daughter.**

**(c) *So much of the income of any person or association of persons as arises from assets transferred to the person or association otherwise than for adequate consideration for the benefit of your wife or minor child or both.***

**(d) *All income arising to any person by virtue of a settlement or disposition whether revocable or not and whether effected before or after the commencement of the Indian Income-tax Amendment. Act. 1939, from assets which remain your property, or by virtue of a revocable transfer of assets.***

**[Section 16 (1) of the Act contains definitions of “revocable”, and “Settlement or disposition”, and sets out also certain exceptions ]**

**(e) *Income from assets transferred to persons abroad for the purpose of avoiding tax in the***

circumstances set out in Section 44D.

(f) *Income from securities stocks or shares* which have been sold before the date of payment of the interest or dividend and re-purchased subsequently in the circumstances set out in Sections 44E and 44F. (See Chapt III)

4. *The amount of income to be entered* in Section A is the full amount accruing, arising, or received or deemed to have been received in British India. In Section B it is the amount of income brought into British India, and in Section C it is the amount accruing or arising abroad in the previous year, after deducting (except in the case of non-residents) the amount brought into Brought India and included in Section B (1).

5. *Tax already charged or deducted at source.*— In this column only British Indian tax should be entered. Supertax deducted at source should be shown separately unless, in the case of a salaried person, the assessee is unaware of the allocation between Income-tax and Super-tax. In the case of a dividend from a Company the tax to be entered is the net tax appropriate to the part of the dividend which has borne Income-tax and should be calculated at the rate in force for companies for the year in which the dividend

was paid. Where this figure of tax is not known it should be estimated and the word "estimated" written below the figure. The correct figure will then be computed in the Income-tax offices. If any tax deducted at source is in excess of the amount on which you are chargeable, the excess will be deducted from any other tax payable by you, provided that certificates of tax deducted are attached to this Return.

6. *Salaries* includes wages, gratuity, fees, commission, allowances, perquisites, value of rent-free quarters and profits received in lieu of or addition to salary or wages. The full amount should be entered and not the net amount after deducting income-tax, your provident fund contributions, etc.

Prior to the Indian Incometax (Amendment) Act, 1939, the basis was the amount of salary *received* in the previous year. It is now the amount actually received or the amount due *whether paid or not*. An advance of income is to be treated as salary on the date on which the advance is received.

If *by the conditions of your employment* you are required to spend any sum out of your re-

muneration wholly, necessarily and exclusively in the performance of your duties you may claim a deduction for such a sum and should give particulars. Traveling expenses from your house to your place of employment are not allowable.

A payment received by an employee from an employer or from a provident or other fund is taxable to the extent to which it does not consist of the return of your own contributions or interest thereon. Payment made solely as compensation for loss of employment and certain payments from provident funds to which the Provident Funds Act, 1925 applies or from a recognised provident fund or from an approved superannuation fund are exempted.

7. *Interest on Securities* means interest on promissory notes or bonds issued by the Government of India or any Provincial Government, or the interest on debentures or other securities issued by or on behalf of a local authority or company. The gross amount before deduction of income-tax should be entered.

Entries under this head should be accompanied by the certificate issued by the person paying the interest under Section 13 (9) of the Act.

Deductions are allowable in respect of—

- (a) commission charged by a banker for collecting the interest ;
- (b) interest payable on money borrowed for the purpose of investment in the securities except certain interest payable to persons abroad from which tax has not been deducted (see Section 8 of the Act for details). Full particulars should be given of any deduction claimed.

8. *Property*.—The tax is payable under this head in respect of the *bond fide* annual value of all buildings or lands appurtenant thereto, of which you are the owner, other than such portions of such buildings and lands as you occupy for the purposes of your business.

9. *Business, Profession or Vacation*.—You should complete Section 4 (a) of Part I, and Parts IV and V of the Return in respect of any business, profession or vocation—(a) if you are the sole proprietor, or (b) if you are making the Return on behalf of your firm. If you are partner in a registered firm, you must complete Section 4 (b) of Part I, and if you are a partner in an unregistered firm you must complete Section 4 of Part I.

For the purpose of completing Section 4

(c) of Part I, the share of a partner is to be determined as follows :—

- (i) *The share is the share to which he was actually entitled during the previous year and not the share to which he was entitled on the date on which the assessment is to be made;*
- (ii) it includes all interest (whether on loan or capital account, and whether actually paid or not) and all salary paid, payable or credited to him.

*Losses* are to be computed in like manner as profits and the balance of any loss made in the previous year for assessment for the year 1939-40, which cannot be set off wholly against other income of the same year, can be carried forward and set off against the profits of the following year.

*Local authorities* —The income of local authorities which is chargeable to Income-tax is the profits and gains from the supply of a commodity or service outside its own jurisdictional area.

10. *Dividends from companies.*—The gross amount should be entered after adding to the net sum received Income-tax computed as explained in Note 5 above. Where the exact tax is not

known, the estimated tax should be added and the figure of net dividend put in Column 1 followed by the word "net".

11. (a) *Agricultural income* from land not paying land revenue or local rates to an authority in British India, and all agricultural income arising abroad (including Indian States and Burma) should be included under this head.

(b) *Remittance received by a wife resident in British India from her non-resident husband* are deemed to be income accruing in British India and must be included in her return if they are not paid out of income included in her husband's total income.

12. *Non-residents.*—Income-tax is payable by a non-resident on the total of Section A. If he is a British subject or the subject of a State in India or Burma the Income-tax is computed by reference to the average of rates appropriate to the total of Sections A, B and C. The income of other non-residents is chargeable at the full company rate. The income of all non-residents is chargeable to Super-tax on the total of Section A at the average of the rates appropriate to the total of Sections A B and C.

13. *For the Income-tax year 1939-40 only tax is*

not chargeable in respect of both the income accruing or arising outside India in the previous year and the income brought into British India during that year out of income accruing or arising in earlier years but only in respect of the greater of these two amounts. If the latter sum is the greater, Section B (2) should be marked "covered by Section C" and if the former is the greater Section C should be marked "covered by Section B (2)".

14. Sums entered in Part II cannot be deducted from total income, but subject to the limits laid down in the Act, a deduction will be made in respect of such sums from the Income-tax payable at the average rate for the total income. No deduction from Super-tax is given in respect of these sums.

15. The proviso to Section 7 (1) of the Act applies to sums deducted in accordance with the conditions of service for the purpose of securing a deferred annuity or of making provision for the employee's wife or children.

16. Details of the amounts to be entered in respect of a recognised Provident Fund or approved Super-annuation Fund should be obtained from the trustees of the fund or from your employer.

17, *Part IV.*—(a) In computing the profits or a partnership *all* sums paid or credited to a partner must be disallowed. These sums will be taken into account in allocating the gross income of the business between the partners to ascertain the individual share of each partner. All sums of interest, or commission will thus be included in the partner's share of the firm's income and will not be again assessed on that partner as interest, salary or commission respectively.

(b) Attention is particularly drawn to the provisions of Section 10 (2) (iii) and Section 10 (4) (a) of the Act which prohibits the deduction of any payment of interest chargeable under the Act which is payable without British India except interest on which tax has been or from which tax has been deducted, or in respect of which there is an agent who may be assessed under Section 43, or any payment chargeable under the head "Salaries" if it is payable without British India and tax has not been deducted. An exception is made in the case of interest on a loan issued for public subscription before 1st April 1938. These provisions do not apply to interest or salary which is not chargeable to income-tax under the Act (*i.e.*, interest

on money borrowed abroad from a non-resident and not brought into British India in any form whatever, or salary for services rendered wholly abroad by a non-resident).

(c) *Depreciation.*—The method of calculating depreciation on the written-down value basis instead of on the basis of the cost of the assets does not come into force for the assessment for the year 1939-40 but will come into force from the assessment for 1940-41.

**Form of return of particulars to be furnished under Section 38 of the Indian Income Tax Act, 1922 (see paragraph 4 of notice).**

(a) To be filled up in the case of *firms* only. If this information is already given in Part III of the Return under section 22 of the Indian Income-tax Act, 1922, write "See Part III" in this section.

Firm's Name

Address

Names of Partners.

Addresses.

*Date*

*Representative's Signature*

*Designation*

(b) To be filled up in the case of **Hindu undivided families** only,

Name of family

Address

Serial No.	Names of Adult male members of family.	Address.
1	(Manager or karta).	
2		
3		

6

Date

Representative's Signature

Designation

**(c) To be filled up by Trustees, Guardians  
Agents only.**

**Names and addresses of persons  
for whom the assessee is the trustee,  
guardian or agent.**

**Whether Trust  
Guardian or Ag**

**Names.**

**Addresses.**

***Date***

***Signature***

***Address***

(d) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name of the person to whom the payment was made.	Address.	Nature of Payment	Remarks.
3				

*Date*

*Signature*

*Address*





# **APPENDIX**

## **IMPORTANT SECTIONS OF THE INCOMETAX ACT IN THEIR AMENDED FORM.**

—:0:—

### **ASSESSING PROVISIONS.**

*Section 22.* (1) The incometax officer shall on or before the 1st day of May each year, give notice, by publication in the prescribed manner, requiring every person whose total income during the previous year exceeded the maximum amount which is not chargeable to incometax, to furnish, within such period not being less than sixty days as may be specified in the notice, a return, in the prescribed form and verified in the prescribed manner, setting forth along with such other particulars as may be required by the notice his total income and total world income during that year.

Provided that the incometax officer may in his discretion extend the date for the delivery of the return in the case of any person or class of persons.

2. In the case of any person whose total income is, in the Incometax officer's opinion, of such an amount as to render such person liable to incometax, the Incometax officer may serve a notice upon him requiring him to furnish, within such period, not being less than 30 days as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth along with such other particulars as may be provided for in the notice his total income and total world income

during the previous year. Provided that the Incometax office may in his discretion extend the date of delivery of return,

3. If any person has not furnished a return within the time allowed by or under sub section (1) or sub section (2) or having furnished a return under either of those sub-section, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be at any time before the assessment is made.

4. The Incometax officer may serve on any person who has made a return and upon whom a notice has been served under sub-section (2) a notice requiring him, on a date to be therein specified, to produce, or cause to be produced, such accounts or documents as the Incometax officer may require,

Provided that the Incometax Officer shall not require the production of any accounts relating to a period more than three years prior to the previous year.

5. The prescribed form of the returns referred to in sub-sections (1) and (2) shall, in the case of an assessee engaged in any business, profession or vocation, require him to furnish particulars of the location and style of the principal place wherein he carries on the business, profession or vocation and of any branches thereof, the names and addresses of his partners, if any, in such business, profession or vocation and the extent of the share of the

assessee and the shares of all such partners in the profits of the business, profession or vocation and any branches thereof.

*Section 23* If the Incometax officer is satisfied WITHOUT REQUIRING THE PRESENCE OF THE ASSESSEE OR THE PRODUCTION BY HIM OF ANY EVIDENCE that a return made under sec. 22 is correct and complete, he shall assess the total income of the assessee and shall determine the sum payable by him on the basis of such return.

2. If the incometax officer is not satisfied without requiring the presence of the person who made the return or the production of evidence that a return made under section 22 is correct and complete, he shall serve on such person who made the return a notice requiring him on a date to be therein specified either to attend at the Incometax office or to produce or to cause to be there produced, any evidence on which such person may rely in support of his return.

3. On the day specified in the notice issued under subsection (2) or as soon afterwards as may be, the Incometax officer, after hearing such evidence as such person may produce and such other evidence as the Incometax officer may require, on specified points, shall, by an order in writing, assess the total income of the assessee and determine the sum payable by him on the basis of such assessment.

4. If any person fails to make the return required by any notice given under sub section (2) of section 22 and has not made a return or a revised return under sub section (3) of the same section or fails to comply with all the terms of a notice issued under sub-section (4) of the same section, or having made a return fails to comply with all the terms of a notice issued under sub section (2) of this section, the Incometax officer shall make the assessment to the best of his Judgement and determine the sum payable by the assessee on the basis of such assessment and in the case of a firm refuse to register it or may cancel its registration if it is already registered.

5. Notwithstanding anything contained in the foregoing sub sections, when the assessee is a firm and the total income of the firm has been assessed under sub section 1 , sub section 2 or sub section 3 , as the case may be,

a. In the case of a registered firm, the sum payable by the firm itself shall not be determined but the total income of each partner of the firm, including therein his share of its income, profits and gains of the previous year, shall be assessed and the sum payable by him on the basis of such assessment shall be determined:

Provided that if such share of any partner is a loss it shall be set off against his other income or carried forward and set off in accordance with the provisions of section 24.

Provided further that when any such partner is a person not resident in British India his share of the income, profits and gains of firm shall be assessed on the firm at the rates which would be applicable if it were assessed on him personally, and the the sum determined as payable shall be paid by the firm, and

b. In the case of an unregistered firm, the income tax officer may instead of determining the sum payable by the firm itself proceed in the manner laid down in clause a applicable to a registered firm, if, in his opinion, the aggregate amount of the tax including supertax, if any, payable by the partners under such procedure would be greater than the aggregate amount which would be payable by the firm and the partners individually if the firm were assessed as an unregistered firm.

### **New provisions Re. losses in business.**

Section 24 (1) where any assessee sustains a loss of profits or gains in any year under any of the heads mentioned in section 6, he shall be entitled to have the amount of the loss set off against his income, profits or gains under any other head in that year.

Provided that where the assessee is an unregistered firm which has not been assessed under the provisions of clause b of sub section 5 of section 23. in the manner applicable to a registered firm any such loss shall be set off only against the income, profits and gains of the firm; and not against the income, profits and gains

of any of the partners of the firm; and where the assessee is a registered firm, any loss which cannot be set off against other income, profits and gains of the firm shall be apportioned between the partners of the firm and they alone shall be entitled to have the amount of the loss set off under this section.

2. Where any assessee sustains a loss of profits or gains in any year, being a previous year not earlier than the previous year for the assessment for the year ending on the 31st day of March 1940 under the head profits and gains of business, profession or vocation and the loss cannot be wholly set off under sub section 1, the portion not so set off shall be carried forward to the following year and set off against the profits and gains, if any, of the assessee from the *same* business, profession or vocation for that year; and if it cannot be wholly so set off, the amount of loss not so set off shall be carried forward to the following year, and so on, but no loss shall be so carried forward for more than six years, and a loss arising in the previous year for the assessment for the years ending on the 31st day of March 1940, the 31st day of March, 41, the 31st day of March, 1942, the 31st day of March, 1943, and the 31st day of March, 1944 respectively shall be carried forward only for one, two, three four and five years respectively :

Provided that nothing herein contained shall entitle any assessee being a registered firm to have carried forward and set off any loss which has been apportioned between the partners, under the proviso to sub section (1), or entitle

any assessee being a partner in an unregistered firm which has not been assessed under the provisions of clause (b) of sub section (5) of section 23 in the manner applicable to a registered firm, to have carried forward and set off against his own income any loss sustained by the firm:

Provided further that where an unregistered firm is assessed as a registered firm under clause (b) of sub section (5) of section 23, during any year, its losses shall also be carried forward and set off under this section as if it were a registered firm:

Provided further that where a change has occurred in the constitution of a firm or where any person carrying on any business, profession or vocation has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in this section shall be deemed to entitle any person other than the person incurring the loss to have it set off against his income, profits or gains.

3 when, in the course of the assessment of the total income of any assessee, it is established that a loss of profits or gain has taken place which he is entitled to have set off under the provisions of this section, the Incometax officer shall notify to the assessee by order in writing the amount of the loss as computed by him for the purposes of this section.

## **Assessment of Hindu Undivided family.**

**Section 25 A.** (1) Where, at the time of making

an assessment under section 23, it is claimed by or on behalf of any member of a Hindu family hitherto assessed as undivided that a partition has taken place among the members of such family, the income tax officer shall make such enquiry there into as he may think fit and if he is satisfied that the joint family property has been partitioned among the various members in definite proportions he shall record an order to that effect:

Provided that no such order shall be recorded until notices of the inquiry have been served on all the members of the family.

Where such an order has been passed, or where any person has succeeded to a business, profession or vocation formerly carried on by a Hindu Undivided Family whose joint family property has been partitioned on or after the last day on which it carried on such business, profession or vocation, the income tax officer shall make an assessment of the total income income received by or on behalf of the joint family as such as if no separation or partition had taken place and each member or group of members shall in addition to any income tax he or it may be separately liable and notwithstanding any thing contained in sub section (1) of Sec 14. be liable for a share of the tax on the income so assessed according to the portion of the Joint family property allotted to him or it.

And the income tax officer shall make assessment accordingly on the various members and groups of members in accordance with provisions of sec. 23 provided that a'l

the members and group of members whose joint family property has been partitioned shall be liable jointly and severally for the tax assessed on the total income received by or on behalf of the Joint family as such.

3. Where such an order has not been passed in respect of a Hindu Family hitherto assessed as undivided, such family shall be deemed for purposes of the act to be a Hindu Undivided Family.

### **Assessment in case of Discontinuance or change in constitution or Firm.**

Section 26 (1). Where at the time of making an assessment under sec. 23, it is found that a change has occurred in the constitution of a firm or that a firm has been newly constituted, the assessment shall be made on the firm as constituted at the time of making the assessment.

2. Where a person carrying on any business, profession or vocation has been succeeded in such capacity by another person, such person and such other person shall, subject to the provisions of sub-section (4) of section 25, each be assessed in respect of his actual share, if any, of the income, profits and gains of the previous year:

Provided that, when the person succeeded in the business, profession or vocation cannot be found, the assessment of the profits of the year in which the succession took place up to the date of the succession and for the year preceding that year shall be made on the person succeeding him in like manner and to the same amount as it would have been on the person succeeded

or when the tax in respect of the assessment made for either of such years assessed on the person succeeded cannot be recovered from him, it shall be payable by and recoverable from the person succeeding, and such person shall be entitled to recover from the person succeeded the amount of any tax so paid.

### **Section 28. (PENALTIES)**

If the incometax officer, the appellate Assistant Commissioner or the Commissioner. in the course of any proceedings under this Act is satisfied that any person:—

- (a). has without reasonable cause failed to furnish the return of his total income which he was required to furnish by notice given under sub section (1) or sub section (2) of section 22 or section 34 or has without reasonable cause failed to furnish it within the time allowed and in the manner required by such notice, or
- (b). has without reasonable cause failed to comply with a notice under sub section (4) of section 22 or sub section (2) of section 23 or
- (c). has concealed the particulars of such income or deliberately furnished inaccurate particulars of such income, he may direct that such person shall pay by way of penalty, in the case referred to in clause (a), in addition to the amount of the incometax and supertax, if any, payable by him, a sum not exceeding one and a half times that amount, and in the cases referred to in clauses

(b) and (c) in addition to any tax payable by him, a sum not exceeding one and a half times the amount of the incometax and supertax if any, which would have been avoided if the income as returned by such person had been accepted as the correct income.

Provided that.....

- (a). no penalty for failure to furnish the return of his total income shall be imposed on an assessee whose total income is less than three thousand five hundred rupees unless he has been served with a notice under sub section (2) of section 22;
- b . where a person has failed to comply with a notice under sub-section 2 of section 22 or section 34 and proves that he has no income liable to tax, the penalty imposable under this sub-section shall be a penalty not exceeding twenty five rupees,
- (c). no penalty shall be imposed under this sub--section upon any person assessable under section 42 as the agent of a person not resident in British India for failure to furnish the return required under section 22 unless a notice under sub section (2) of that section or under Section 34 has been served on him.

- 2. If the incometax officer, the appellate Assistant Commissioner or the Commissioner, in the course of any proceedings under this act, is satisfied that the profits of a registered firm have been distributed otherwi<sup>se</sup>

than in accordance with the shares of the partners as shown in the instrument of partnership registered under this act governing such distribution, and that an partner has there-by returned his income below its real amount, he may direct that such partner shall, in addition to the incometax and Supertax payable by him, pay by way of penalty a sum not exceeding one and a half times the amount of incometax and supertax which has been avoided or would have been avoided if the income returned by such partner had been accepted as his correct income; and no refund or other adjustment shall be claimable by any other partner by reason of such direction.

3. No order shall be made under sub section 1 or sub section 2 , unless the assessee or partner as the case may be, has been heard, or has been given a reasonable opportunity of being heard.
4. No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.
5. ~~An Appellate~~ Assistant Commissioner or a Commissioner, who has made an order under sub section 1 or sub section 2 shall forthwith send a copy of the same to the Incometax officer.
6. The Incometax officer shall not impose any penalty under this section with-out previous approval of the inspecting Assistant Commissioner.

## **SECTION RELATING TO APPEALS.**

### **Amended Section 30.**

Any assessee objecting to the amount of income assessed under section 23 or section 27 or the amount of loss computed under sec. 24 or the amount of tax determined under sec. 23 or 27 or denying his liability to be assessed under this act or objecting to a refusal by the Incometax officer to register a firm under sec. 23A or to make a fresh assessment under section 27 or objecting to any order against him under subsection 2 of section 25 or section 25A or sub section (2) of section 26 or section 28 made by an incometax officer Or objecting to any penalty imposed by an incometax officer under sub section (6) of section 44E or sub section (5) of section 44F or subsection (1) of section 46, or objecting to a refusal of an incometax officer to allow a claim to a refund under section 48, 49 or 49F or to the amount or refund allowed by the incometax officer under any of these sections and any assessee being a company, objecting to an order made by an incometax officer under sub section (1) of section 23A may appeal to the appellate assistant commissioner against the assessment or against such refusal or order provided that no appeal shall lie against an order under sub-section (1) of section 46 unless the tax has been paid.

Provided further that where the partners of a firm are individually assesssble on their shares in the total income of the firm, any such partner may appeal to the appellate assistant commissioner against any order

of the incometax officer determining the amount of the total income or the loss of the firm or the apportionment thereof between the several partners but in respect of matters which are determined by such order may not appeal against the assessment of his total income.

Provided further that a shareholder in a company in respect of which an order under sec. 23A has been passed by an incometax officer, may not in respect of matters determined by such order appeal against the assessment of his own total income.

2. The appeal shall ordinarily be presented within thirty days of receipt of notice of demand relating to the assessment or penalty objected to or of the intimation of the refusal to pass an order under sub section 1 of sec. 25A or to register a firm under sec. 26 A or of the date of the refusal to make a fresh assessment under section 27 or of the intimation of an order under sub section 1 of section 23A or under section 48, 49 or 48 F as the case may be but the appellate assistant commissioner may admit an appeal after the expiration of the period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

3. The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

### **Section 31.**

1. The appellate assistant commissioner shall fix

a day and place for the hearing of the appeal and may from time to time adjourn the hearing

2. The appellate assistant commissioner may before disposing of an appeal make such further enquiry as he thinks fit or cause such enquiry to be made by the income-tax officer.

2. A. The appellate assistant commissioner may at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal, if the appellate assistant commissioner is satisfied that the omission of that ground in the form of appeal was not wilful or unreasonable.

3. In disposing of an appeal the appellate assistant commissioner may, in the case of an order of assessment.

a. Confirm, reduce, enhance or annul the assessment and in the case of an assessment on a firm or association of persons, authorise the income tax officer to amend accordingly any assessment made on any partner of the firm or any member of an association.

b Set aside the assessment and direct the income tax officer to make a fresh assessment after making such further enquiry as the income tax officer thinks fit or the appellate assistant commissioner may direct and the income tax officer shall thereupon proceed to make such fresh assessment, and determine where necessary the amount of tax payable on the basis of such assessment or in

case of an order refusing to register a firm under section 26A or to make a fresh assessment under sec. 27.

- c. Confirm such order, or cancel it and direct the incometax officer to register the firm or to make a fresh assessment as the case may be.

Or in the case of an order under sub-section (2) of section 25 or sub section (2) of section 26 or section 48, 49 or 49F.

- d. Confirm, cancel and vary such order or in the case of an order under sub section (1) of section 25A.

- e. Confirm such order or cancel it and either direct the income tax officer to make further enquiry and pass a fresh order or to make an assessment in the manner laid down in sub section (2) or section 25A.

Or in the case of an order under section 28 or sub section (6) of section 44F or sub section (1) of section 46.

- f. Confirm or cancel such order or vary it so as either to enhance or reduce the penalty or in the case of an appeal against a computation of a loss under section 24.

- g. Confirm or vary such computation provided that the incometax officer shall not enhance an assessment or a penalty unless the appellant has had an opportunity of showing cause against such enhancement.

- h. Provided further that at the hearing of any appeal against an order of an incometax officer, the incometax officer shall have the right to be heard either in person or by a representative.

32. Any assessee objecting to an order passed by an appellate Assistant Commissioner under section 28 or to an order under sub section (3) of section 31 enhancing his assessment or a penalty imposed under section 28 or sub section (6) of section 44E or sub section (5) of section 44F.

May appeal to the commissioner within thirty days of the date on which he was served with a notice of such order.

2. The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

3. In disposing of an appeal the commissioner may after giving the appellant an opportunity of being heard pass such orders as he thinks fit.

## **AMENDED SECTION 34 RE. ESCAPED INCOME. SECTION 35**

### **Section 34**

If in consequence of definite information which has come into his possession, the Incometax Officer discovers that income, profits or gains chargeable to Incometax have escaped assessment in any year or have been underassessed or have been assessed at too low a rate or have been the subject of excessive relief under this act, the incometax officer may in any case in which

he has reason to believe that the assessee has concealed the particulars of his income or deliberately furnished inaccurate particulars thereof at any time within 8 years and in any other case at any time within four years serve on the person liable to pay tax on such income, profits or gains or in the case of a company, on the principal officer thereof a notice containing all or any of the requirements which may be included in a notice under sub section (2) of section 22 and may proceed to assess or reassess such income, profits or gains and the provisions of this act shall, so far as may be apply accordingly as the notice were a notice issued under that sub section.

Provided that the tax shall be charged at the rate at which it would had been charged had the income profits or gains not escaped assessment or full assessment as the case may be, provided further that where the income, profits or gains concerned are income, profits or gains liable to assessment for a year ending prior to the commencement of the Indian Incometax (amendment) Act 1939 or where the assessment made or to be made is an assessment made or to be made on a person deemed to be the agent of non resident person under section (43) this sub section shall have effect as if for the period of eight years and four years a period of one year were substituted.

2. No order of assessment under section (23) or of assessment or reassessment under sub section 1 of

this section shall be made after the expiry in any case to which clause (c) of sub section 1 of section 28 applies of eight years and in any other case, of four years from the end of the year in which the income, profits or gains were first assessable."

## **POWERS OF THE INCOMETAX OFFICER**

**S 38.** The Income-tax Officer or Assistant Commissioner may, for the purposes of this Act,—

- (1) require any firm, or Hindu undivided family to furnish him with a return of the members of the firm, or of the manager or adult male members of the family, as the case may be, and of their addresses;
- (2) require any person whom he has reason to believe to be a trustee, guardian, or agent, to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent, and of their addresses.
- (3) require any assessee to furnish a statement of the names and addresses of all persons to whom he has paid in any year rent, interest, commission, royalty or brokerage, or any annuity not being an annuity taxable under the head "Salaries", amounting to more than four hundred rupees, together with particulars of all such payments made.

## **REFUND PROVISIONS UNDER THE AMENDED ACT**

48. (1) If any individual, Hindu undivided family company, local authority, firm or other association of persons, or any partner of a firm or member of an association individually satisfies the Incometax officer or other authority appointed by the Central Government in this behalf that the amount of tax paid by him or on his behalf or treated as paid on his behalf for any year exceeds the amount with which he is properly chargeable under this Act for that year he shall be entitled to a refund of any such excess.
- (2) The Appellate Assistant Commissioner in the exercise of his appellate powers, or the Commissioner in the exercise of his appellate powers or powers of revision if satisfied to the like effect shall cause a refund to be made by the Incometax Officer of any amount found to have been wrongly paid or paid in excess.
- (3) Where income of one person is included under any provision of this Act in the total income of any other person such other person only shall be entitled to a refund under this section in respect of such income.
- (4) Nothing in this section shall operate to validate any objection or appeal which is otherwise invalid or to authorise the revision of any assessment

or other matter which has become final and conclusive, or the review by any officer of a decision of his own which is subject to appeal or revision, or where any relief is specifically provided elsewhere in this Act, to entitle any person to any relief other or greater than that relief or to entitle any person to claim a refund of tax payable before the commencement of the Indian Income-tax (Amendment) Act, 1939, which he would not be entitled to claim but for the passing of that Act.

## **ASSESSMENT OF INCOME FROM IM-MOVEABLE PROPERTY**

### **Section 9**

(I) The tax shall be payable by an assessee under the head "Income from property" in respect of the Bonafide annual value of property consisting of any buildings or lands appurtenant thereto of which he is the owner, other than such portions of such property as he may occupy for the purposes of any business profession or vocation carried on by him the profits of which are assessable to tax subject to the following allowances, namely :—

- I. Where the property is in the occupation of the owner, or where it is let to a tenant and the

owner has undertaken to bear the cost of repairs a sum equal to one sixth of such value;

- II. Where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant upto but not exceeding one sixth of such value;
- III. The amount of any annual premium paid to insure the property against risk of damage or destruction;
- IV. Where the property is subject to a mortgage or other capital charge, the amount of any interest on such mortgage or charge; where the property is subject to an annual charge not being a capital charge, the amount of such charge, where the property is subject to a ground rent, the amount of such ground rent; and where the property has been acquired, constructed, repaired, renewed or reconstructed with borrowed capital, the amount of any interest payable on such capital :

Provided that no allowance shall be made in respect of any interest or annual charge payable without British India and chargeable under this Act, not being interest on a loan issued for public subscription before the 1st day of April 1938. except interest or a charge on which tax has been paid or from which tax has been deducted under section 18 or in respect

of which there is an agent for the payee in British India who may be assessed under section 43;"

- V. any sums paid on account of land revenue in respect of the property;
  - VI. in respect of collection charges, a sum not exceeding the prescribed maximum.
  - VII. in respect of vacancies, that part of net annual value, after deducting the foregoing allowances, which is proportionate to the period during which the property is wholly unoccupied or where the property is let out in parts that portion of the net annual value, after deducting the foregoing allowances appropriate to any vacant part which is proportional to the period during which such part is wholly unoccupied;
2. For the purposes of this section, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to be let from year to year:

Provided that, where the property is in the occupation of the owner for the purposes of his own residence, such sum shall, for the purposes of this section, be deemed not to exceed ten percent of the total income of the owner.

3. Where the property is owned by two or more persons and their respective shares are definite and ascertainable, such persons shall not in respect

of such property be assessed as an association of persons, but the share of each such person in the income from the property as computed in accordance with this section shall be included in his total income."

### **Section 10. Business, profession, or vocation.**

(1). The tax shall be payable by an assessee under the head "profits and gains of business profession or vocation" in respect of the profits or gains of any business profession or vocation carried on by him.

(2). Such profits or gains shall be computed after making the following allowances, namely :—

- (I). any rent paid for the premises in which such business is carried on provided that when any substantial part of the premises is used as a dwelling house by the assessee, the allowance under this clause shall be such sum as the Incometax Officer may determine having regard to the proportional annual value of the part so used;
- (II). in respect of repairs where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount paid on account thereof, provided that, if any substantial part of the premises is used by the assessee as a dwelling house a proportional part only of such amount shall be allowed
- (III). in respect of capital borrowed for the purposes

of the business, provided that no allowance shall be made under this clause in any case for any interest chargeable under this act which is payable without British India, not being interest on a loan issued for public subscription before the 1st day of April, 1938, except interest on which tax has been paid or from which tax has been deducted under section 18 or in respect of which there is an agent in British India who may be assessed under section 43 or, in the case of a firm the amount of the interest paid,

Explanation...Recurring subscriptions paid periodically by shareholders or subscribers in such Mutual Benefit Societies as may be prescribed, shall be deemed to be capital borrowed within the meaning of this clause;

- (IV). in respect of insurance against risk of damage or destruction of buildings, machinery, plant, furniture, stocks or stores, used for the purposes of the business, the amount of any premium paid;
- (V). in respect of current repairs to such buildings, machinery, plant, or furniture, the amount paid on account thereof;
- (VI). in respect of depreciation of such buildings, machinery, plant, or furniture being the property of the assessee, a sum equivalent to such percentage on the written down value thereof as may in any

**case or class of cases be prescribed:**

**Provided that—**

- (a).** the prescribed particulars have been duly furnished;
  - (b).** Where full effect cannot be given to any such allowance in any year not being a year which ended prior to the 1st day of April, 1939 owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the allowance, the allowance or part of the allowance to which effect has not been given, as the case may be shall be added to the amount of the allowance for depreciation for the following year and deemed to be the part of the allowance, or, if there is no such allowance for that year, be deemed to be the allowance for that year, and so on for the succeeding year,
  - (c).** the aggregate of all such allowances made under this Act or any Act repealed hereby, or under the Indian Income-tax Act, 1886, shall in no case exceed the original cost to the assessee of the buildings, machinery, plant, or furniture as the case may be;
- (VII).** in respect of any machinery or plant which has been sold or discarded, the amount by which the written down value of the machinery or plant exceeds the amount for which the machinery or plant is actually sold or its scrap value;

Provided that such amount is actually written off in the books of the assessee;

provided further that where the amount for which any such machinery or plant is sold exceeds the written down value, the excess shall be deemed to be profits of the previous year in which the sale took place;

(VIII). in respect of animals which have been used for the purposes of the business otherwise than as stock in trade and have died or become permanently useless for such purposes, the difference between the original cost to the assessee of the animals and the amount, if any, realised in respect of the carcasses or animals;

(IX). any sums paid on account of land revenue, local rates or municipal taxes in respect of such part of the premises as is used for the purposes of the business;

(X). any sum paid to any employee as bonus or commission for services rendered. where such sum would not have been payable to him as profits or dividend if it had not been paid as bonus or commission:

provided that the amount of the bonus or commission is of a reasonable amount with reference to—

(a). the pay of the employee and the conditions of his service,

- (b). the profits of the business for the year in question, and
  - (c). the general practice in similar businesses, professions or vocations.
- (XI). when the assessee's accounts in respect of any part of his business, profession or vocation are not kept on the cash basis, such sum in respect of bad and doubtful debts, due to the assessee in respect of that part of his business, profession or vocation, and in the case of an assessee carrying on a banking or moneylending business such sum in respect of loans made in the ordinary course of such business as the Incometax Officer may estimate to be irrecoverable but not exceeding the amount actually written off as irrecoverable in the books of the assessee.

Provided that if the amount ultimately recovered on any such debt or loan is greater than the difference between the whole debt or loan and the amount so allowed, the excess shall be deemed to be a profit of the year in which it is recovered, and if less the deficiency shall be deemed to be a business expense of that year;

- (XII). any expenditure (not being in the nature of capital expenditure or personal expenses of the assessee) laid out or expended wholly and exclusively for the purpose of such business, profession or vocation.



KHAT, *s.* a ditch or trench.

KHAKI, *s.* unirrigated land, also dusty.

KHALSA, *s.* *samíndarí* estates where the *birt* and other similar subordinate tenures do not obtain; lands the revenues of which are paid into the exchequer: pure, unmixed. The opposite of *muáfí*.

KHAM, *a.* the persian word for *kachcha*; also sequestration of the profits of an estate, a punitive measure to which a *málguzá*r under our law, is liable for default in payment of his revenue.

KHAMS, *s.* five.

KHANA, *s.* a column of a figured statement; also a house, —*taláshí*, the act of searching a house, —*badosh*, literally a pilgrim, applied to a man who has no habitation, a vagrant, —*jangí*, an affray, domestic strife, —*khá*lí, a term given in the N. W. P. to an estate which has been settled with farmers in consequence of the absence of any proprietary right. The name arises from the column in the settlement papers devoted to proprietor remaining blank, —*kaprá*, food and clothes; maintenance.

KHANDAN, *s.* a family; clan.

KHANWAN, *s.* a boundary ditch.

KHANZADA, *s.* a Muhammadan convert from Hinduism.

They largely prevail in E. Oudh. The *bachhgotis* of Faizábád and Sultánpúr have three *khánzáda* chiefs. Hasanpúr being at the head of all; the *Bhále Sultáns* of the same quarter have also three, and the *Bhartawan* clan one. Kherí has two *Abhan khánzáda* chiefs, Sítápúr a *Gaur* and *Bárábankí* a *Bisen*. Conversions in Oudh were common under the Jounpúr dynasty A. D. 1394-1457, to which period most of the Oudh *khánzádas* trace back. The author received the following ballad from a *khánzáda* chief of his district.

*Sharkí Sháh Jounpúr derá ;*  
*Æ mile sab ráj ghanerá.*  
*Ek ek ghar Turk banáye ;*  
*Rahe sáth Sharkí ke sáye.*  
*Bais Baghel Sirnet Besaná ;*  
*Báchhal Gahrwár Gaur Bhálesultáná.*  
*Durg bans Gautam Bandhal Gotí ;*  
*Tilokchand teh men Bachhgotí.*  
 Round Eastern Jounpúr's mighty king ;  
 The banded clans their forces bring.  
 No clan but crouches in his shade ;  
 And owns its Turkish renegade.  
*Bais Baghel Sirnet Besaná ;*  
*Báchhal Gahrwár Gaur Bhálesultáná.*  
 The race of *Durg* heirs of the Sun ;  
 The Moon's race, every race sent one.  
 The *Garagbans*, *Gautam* all were there ;  
 With *Tilokchand* the *Chauháns* heir.

ḲHARĀBA, *a.* unculturable, barren, also ruin.

ḲHARAK, *s.* a cow-house or shed.

ḲHARCHA, *s.* costs, —*grám* or *gánw*, also *deh kharach*, village expenses, —*khangí*, private expenses.

ḲHARDAL, *s.* mustard seed.

ḲHARÍ, *s.* sulphate of Soda used in tanning. See *nimakśár*.

ḲHARÍF, *s.* autumnal harvest ; see *fasl* and *dofaslí*.

ḲHARIJ-KARNA, *v.* to strike off, —*dákhl*, a mutation of names in the Govt. register, when son succeeds father or a purchaser the seller, —*az-ikhtiyár*, exempt from jurisdiction.

ḲHAR-PAKKA, *s.* foot and mouth disease.

ḲHARYAN or *khalihán*, *s.* a granary, a barn, a threshing floor, a harvest floor.

ḲHAS, *a.* 'excellent, pure, unmixed, particular, private,

what is kept for the king's or master's private use, own, proper, peculiar, — *o ámm*, private and public: noble and plebeian, individual and collective.

KHASIAT, *s.* quality, peculiarity, nature.

KHASRA, *s.* the field register; a list of the fields in a *manza* giving the measurement, situation, quality, and all particulars regarding each field, with the name of person cultivating it during the year of survey. In Oudh, this paper is not a record of right of any sort, differing in this respect from the *khasra* of the N. W. P.

KHATA, *s.* an account, a day book, a journal or ledger, a daily account.

KHATANA, *s.* synonymous with *híráná* which see.

KHATIAONI or *muntakhib asámíwár*, *s.* is a register of proprietary possession, an arrangement of the fields in the *khasra*, so as to bring all those belonging to each *thok* or *pañí* or person together. The primary arrangement is according to the *thok* or *pañí*, the secondary according to the person. In Oudh the *khatiaoní* is a record of the holdings, forming distinctly separate proprietary rights, which have been decreed to any person judicially. Consequently, in a *tallukdári* village, where there are no underproprietary rights, there is no *khatiaoní*. In such village, where only specific lands are held in underproprietary right, only such fields are entered in the *khatiaoní*. In coparcenary villages, whether held direct from Govt. in proprietary right, or in sub-settlement from a *tallukdár*, only those fields are entered which are held separately by the sharers. The Oudh and N. W. *khatiaonis* are thus widely different things.

KHATIRI, *s.* a crop raised in the sand on the banks of a river by force of manure or hand watering.

KHATRA, *s.* danger, risk, peril.

**KHAUHĪ-BISAR**, *s.* the expenses incurred in maintaining cultivators and giving advances for agricultural purposes.

**KHAVED**, *s.* a green field, a sown field; green grass cut for cattle, green corn.

**KHERA**, *s.* a hamlet situated on the lands of a parent village, many *kheras* have in course of time become completely separated and are *mauzas* now, such hamlets are also frequently known as *pura* or *purwa*, *mazra*, &c. In the U. Doáb *khera* generally means a deserted village site.

**KHERALA**, *a.* cultivated. —*láik*, culturable.

**KHET**, *s.* a field, a tract of land especially prepared for cultivation, *khetí-bárí*, agriculture, husbandary, —*baṭ* or *banṭ*, is applied to a disposition of fields where the lands of two villages are completely intermixed with each other.

**KHETGAMA**, *s.* a transfer of fields by mortgage in Unáo, under which the land is held in lieu of money lent, the rent in whole or in part being absorbed as interest. It is similar to the *parmsána-biswí* of Faizábád.

**KHEWAṬ**, *s.* record of village shares; the paper of coparcenary responsibility, in villages held by communities of proprietors or sub-proprietors. See also *shajra nasab*.

**KHICHAH**, *s.* poor land.

**KHILAF**, *a.* contrary, —*i zábíta*, contrary to precedent or procedure, —*ráe*, against one's opinion or will, —*waza-fitrí*, an unnatural offence.

**KHILAT**, *s.* a dress of honor.

**KHIRAJ**, *s.* land-rent. *Kiráyá*, house-rent.

**KHIRMAN**, *s.* harvest; heap or stock, unthreshed corn; a barn; see *kharyán*.

**KHISARA**, *s.* damage, also *nuksán*.

ḲHIYABAN, *s.* a parterre; a flower bed.

ḲHIYANAT, *s.* perfidy, embezzlement, —*mujrimána*, criminal breach of trust.

ḲHIZAN, *s.* autumn; the falling of leaves.

KHO, *s.* a valley.

KHOJ, *s.* search. In the Punjáb professional trackers (*khojî*) are employed to trace stolen cattle a hundred miles even by their foot prints, (*khorrî* or *pyrû*); and their success, even through such unpromising places as sandy plains and gravel and *kankar* beds, and over rivers and swamps is very extraordinary.

KHOKHA, *s.* a bill of exchange that has been paid and remains in the hands of the payer as a voucher.

ḲHUD-HAKIMP, *s.* arrogation of authority, self-independence.

ḲHUD-KASHT, *s.* literally one's own cultivation. The word is used with reference to the fields a man cultivates with his own ploughs and bullocks. It is used equally of a proprietor cultivating some of his lands, or of a tenant in respect of the lands he cultivates himself as distinguished from those he may sub-let. See *asámî*, *kabzadârî* and *raiyat*.

ḲHUFITAN, *ad.* secretly.

ḲHULASA, *s.* an abstract, an abridgment, substance, an extract.

KHUNCH, *s.* also *changul*, a handful of anything dry: *chullû*, of anything liquid.

KHUNT, *s.* a tax leviable on timber. A share in the lands of a village, by hereditary descent, and in all the privileges and rights which it involves. —*bat*, a common tenancy under which the tribes occupy according to the law of descent, each division paying the same amount

of revenue, without reference to state of cultivation, number of sharers, or other circumstances. —*khat*, mortgage of the share of a field.

KHURAIL, *s.* soil broken up for sowings.

KHURAK, *s.* diet, subsistence.

KIFAYAT, *s.* savings, sufficiency, enough, abundance, plenty, surplus, economy, thrift.

KIMARBAZ, *s.* a gambler.

KIRAO, *s.* a small pea (*pisum arvense*).

KIRAU, *s.* endive.

KIRAYA, *s.* a tax on cultivators to cover the expense of conveying the grain to market; hire, rent. —*dár*, a tenant, one who hires anything.

KIRIYA-KARAM, *s.* performance of obsequies.

KISANAN-I-KADÍM, *s.* cultivators in Hissar whose tenure is heritable and transferable, and who possess almost all the rights of a proprietor. They cannot be *lambardárs* or vote for *lambardárs* and are supposed to be free from fines in police matters; on *biswádárs* desiring partition of common lands, the *kisánán i kadím*, have no right to claim a portion of it.

KISAS, *s.* the Muhammadan law of retaliation.

KISHNARPAN, *s.* rent free lands assigned to *Bráhmans* without condition. See *birt*, *shankalap*.

KISHT, *s.* a sown field. —*wár*, a list showing the fields.

KISMAT or *Iláka*, *s.* a division (with reference to jurisdiction); also fortune.

KISMWAR-JAMABANDÍ, *s.* a rough estimate of rates for the different classes of land.

KIST, *s.* an instalment. —*bandí*, the revenue demand roll; paying by instalments. There are generally four *kists* in the year in these provinces. The *rabí* crop is paid for in May and June, the *kharíf* in November and December.

There is also sometimes a fifth *kist* in some *parganas* in February, paid from the proceeds of early crops called *jins-pesh-ras*, and also of sugar-cane.

KODO, *s.* the *paspalum scrobiculatum*.

KOHERA or *kohesa*, *s.* mist, fog.

KOLA, *s.* ditch for irrigation.

KOLHU, *s.* a sugar-mill. See *úkh*.

KOMAR, *s.* lands cultivated by contract having no tenant.

KORAI, *s.* wages given for digging.

KOSLI, *s.* new leaves just-sprouting.

KOTHI, *s.* a masonry house, a factory, a mercantile or banking house or firm. —*wál*, a banker, a merchant.

KROR, *s.* a hundred *lákhs*.

KUKURMUTTA, *s.* a mushroom, more commonly called *chhattá*.

KUNDA, *s.* earthen jars for raising water; a species of jasmine; also a furrow.

KUNDRÍ, *s.* a circle of rope or cloth placed on the head on which to place a *ghará*.

KUR, *s.* a remission in rent in favor of high caste cultivators to enable them to employ a ploughman. The privilege as found to exist in Dariábád has been thus described: "*Kúr*, usually consists of an allowance of one and a half *kachchá panserís*: i. e. of seven and a half *kachchá sers* in the *kachchá man* of forty *sers*; as a rule it entitles the recipient to pay as rent, the equivalent of two-fifths instead of half the gross produce. It is granted in the first place to a large class known under the general term *amnek*. These are generally high caste men such as *Bráhmans* or *Rájpúts*, &c., and it is a point of honor with them to cultivate on these terms or none. Large numbers of them were at no distant period actual liege-men or retainers. All had a *tahwár* ready at their landlord's call.

I do not think that the privilege was generally granted as a mere acknowledgment to the claims of caste. It seems to have been granted rather as an equivalent for advantages, real or expected, in return. The *amnek* was not only master of a stout sword and a ready arm. His oxen were more, and stronger; his supply of manure larger, and his means of cultivation better, than those of an ordinary *raiyat*. He was too, a better payer. The real origin of the privilege of *kúr* is this:—It is properly the allowance, if not the only wages, of the *halwáhá* or ploughman, with whom every *amnek* is supplied. To plough with his own hands would be to the *amnek* an indelible disgrace. All menial work must be performed by the *halwáhá*. The latter is a predial serf, if not an actual slave. There exists in full force in these parts the wretched system known as *sanwak* by which, on a petty loan of Rs. 10 or Rs. 20, the *halwáhá* will bind himself and his heirs as serfs to his security (*mál-zámin*) until principal and interest at 24 to 37½ per cent per annum have, to the last farthing, been repaid. Again: *kúr* is often the inducement held out to *Kúrmís*, and skilful cultivators, whom it is an object to settle in a deserted spot. It is the usual perquisite of the *mukaddam*: of the man who undertakes estimation of the crops (*kan-kút*) or who, in any other way, does extra work (*kár o bár*) for the landlord. It is not given to an *asámí*, merely because he is *kadím*: and is not necessarily an hereditary privilege. The above principles are not confined to payments in kind. To a great extent they regulate money payments also. In changing the *batáí*, for the *jamaí* system, the money rate will, if practicable, be that of neighbouring fields. If this be impracticable, because in them also *batáí* prevails, the new rent will be adjusted

on the last three or five years' average of the produce, and its average price in the *bázár*. In this adjustment the privileges of the *amnek* are invariably maintained, the allowance of *kúr* is computed, and the amount of the rent is calculated accordingly. The *kúr* allowance seems to be of the same nature as the *chahárums* and *ináms* in the Punjáb which were also allowed by *kárdárs* to cultivators on various considerations."

KURA, s. a lot, a share.

KURB-O-JAWAR, s. neighbourhood, vicinity.

KURKĪ, s. attachment, distraint, seizure, distress, *kurk tahsíl*, temporary attachment. *Kárik*, the distrainer: *mál i makrúka*, property distrained: *makrúkmīnho*, the person whose property is distrained.

KURSNAMA, s. genealogical tree. See also *khewat* and *shajra-nasab*.

KURURĪ, s. foot path through village; also called *ḍagar*, and *pagḍandī*.

KUSHA or kus, s. the sacred grass of the *Hindús* (*poa cynosuroides*). It is a usual ceremony for the priests at bathing places to give to pilgrims, blades of this grass when they come to bathe. The *kusast shankalap* takes its name from the transfer being accompanied by some blades of this same grass. See *shankalap*.

KUSUM, s. safflower (*carthamus tinctorius*).

KUT, s. estimate, valuation.

KUWAR, s. soil when very wet and soft, or very dry and hard.

KYARĪ, s. a solar evaporating salt pan.

## L.

LABH, s. profit, produce, acquisition.

LACHAR, a. helpless, destitute, poor.

- LAḌAḌṬ, *s.* unclaimed, an acquittance, a deed of relinquishment. The act of relinquishment.
- LAGAN, *s.* *lagat*, *yá lagtí*. The rent or revenue charged on a field or an estate; —*khális*, net rent; —*mukarrarí*, fixed rent; —*wákaí*, actual rent.
- LAHARA, *s.* a soft grass.
- LAHASIL, *a.* useless, unproductive, profitless.
- LAHNA, *s.* an outstanding debt or balance.
- LAHSUN, *s.* garlic. A plant of the onion type, largely grown by market gardeners.
- LAJAWAB, *a.* silenced, incapable of answering.
- LAKAB, *s.* designation, title.
- LAKALAM, *a.* undisputed.
- LAKHIRAJ, *s.* exempt from assessment, rent-free land. The opposite of *málguzarí*; —*dár*, a holder of rent-free lands.
- LAK-O-DAK, *a.* desert, waste, dreary.
- LALA, *s.* Sir, master, a school master. The term is generally applied to members of the *Káeth* caste.
- LAMBARDAR, *s.* the registered representative of a coparcenary community who is responsible for the Govt. revenue. He engages with Govt. or in other words signs the *khábuliyat*, and is also styled *Sadar málguzár*, (q. v.).
- LANGA, *s.* an irrigation channel from a well; also a hedge made of large thorny branches, simply laid on the ground, not fixed in the ground, as in a *bagúr*.
- LAOCHARAS, *s.* raising water by means of a leathern bucket or bag. This is the common mode in Oudh, the power being generally bullock draught (also called *púr-hái* when cattle are used and *garrá* when manual labor is employed).
- LAONT, *s.* income, rental *jamābandí*.
- LAP or *sap*, *s.* a handful, also as much as can be held in the two hands.

LAPṬA, s. a kind of molasses; a species of panic grass.

LARAIB, a. doubtless, unquestionable.

LARA-LARṬ, s. a boy and girl at the time of marriage,  
= *dulhá, dulhan*.

LASH, s. a corpse, a dead body.

LAT, s. corruption of lot; also sometimes called *hissa nílám*.  
— *bandí*, a list exhibiting lots, divided off.

LATRṬ, s. a kind of vetch.

LAWAHIK, s. servants, dependants, dependencies.

LAWALAD or *láaulád* s. childless, without issue.

LAWARIS, s. without heirs, heirless, also having no claimant or heir, — *mál*, property to which there is no heir and which therefore escheats to Govt.

LAWAZIM, s. requisites, functions.

LAZAWAL, a. eternal.

LAZIM, a. necessary, urgent, inseparable, indisputable, proper, suitable.

LEKHA, s. an account. — *bahí*, an account-book.

LEN-DEN, s. traffic, trade, barter, borrowing and lending.

LIBASṬ, a. false, forged.

LIFAFĀ, s. an envelope, an exterior as applied to a showy frontage with nothing behind it.

LIHAZA, ad. therefore, consequently, for this reason.

LFNA, s. a kind of palm.

LIRWA, s. an infant.

LIYAKAT, s. ability, worth, capability.

LOBIYA, s. the *Dolichos sinensis*.

LODH, s. a bark used in dyeing and medicine.

LOTĀ SAJJṬ, s. a kind of earth containing fossil alkali.

LOTṬUṬIYA, s. water cresses.

LUBAR or *labár*, s. a liar, scoundrel.

.LUH, s. a hot wind.

## M.

MAĀSH, *s.* subsistence, means of living, livelihood, maintenance, also *guzárá*.

MABAḲṬ-YA-BAḲĀYA, *s.* the rest, the remainder, balance.

MABNṬ, *a.* based, grounded, founded, —*bar fasád*, litigious, —*bar ízá-rasání*, vexation.

MACHAN, *s.* a raised plat-form from which crops are watched, and game waited for.

MADAD, *s.* relief, assistance, —*gár*, an assistant, —*i maásh*, aid for subsistence or support.

MADAḲHALAT, *s.* access, entering into, intermeddling, —*bejá*, trespass.

MADALAT, *s.* justice.

MADAN, *s.* a medicinal plant; *dhatúrá*.

MADAR, *s.* name of a plant (*asclepias gigantea*).

MADĀRIJ, *s.* steps, measures, degrees.

MADYUN, *s.* a debtor or borrower; —*ḡigrí*, judgment debtor.

MAFḲUD-UL-ḲHABAR, *a.* one who is missing, obscure.

MAḠLUB, *a.* party cast (in a suit,) conquered, vanquished.

MAH, *s.* a month, *máh ba máh* or *máhwári*, monthly, per month.

MAHAJAN, *s.* a money lender, a most important element in the village constitution, the office being usually in the hands of *Bráhmans*, owing probably to the circumstance that these were less persecuted during the Native rule than other classes. Transactions between the village banker and cultivator usually range themselves in Oudh into the following classes: (1) *takáwí*; (2) *khawái*; (3) *besári*; (4) *biáhí* and (5) *karza*.

*First.* *Takáwí* or advances for the purchase of cattle or implements. These are given on the following prin-

ciple: Rs. 10, 20 or 30 are advanced, and the loan is repaid by instalments beginning with the following month, of one rupee for every 10 Rs. lent, and these instalments extend over a year of twelve months. This is lending money at 20 per cent.

*Second.* *Khawái* or advances for food, are given either in cash or grain, at a stated value, and are always recovered in grain at the next harvest. The interest on this class of transactions (called *úp*) is usually 2 and  $\frac{3}{16}$  Govt. *sers* on the finer, and 4 and  $\frac{3}{8}$  *sers* on the coarser kinds of grain, in the rupee per month. This is lending money at about 50 per cent.

*Third.* *Besári* or advances for seed. These are made in money or in kind, and are similarly repaid. If *in money* the interest charged is 2 *ánás* per rupee on cereals for the harvest, and double that rate for sugar-cane. In the former case the loan runs 5 or 6 months, in the latter over 10 or 11. The rate here is 25 per cent per annum. If the seed for cereals is given in kind it is either repaid in cash, calculating according to market rates and charging interest as above, or in grain on the *ḍcorhá* system, that is half as much again as the quantity lent, which is equal to cent per cent in kind per annum.

*Fourth.* *Biáhi* or loans for marriages. These advances are paid back on either the *ṇau-dasí* or *chau-panchí* principle; or in other words borrowing 9 rupees or 4 rupees for a month, at the end of which 10/ or 5/ as the case may be, is repaid. There we have interest at from 216 to 240 per cent per annum.

*Fifth.* *Karza* or a simple loan, under which money is lent to either cultivators or proprietors at a uniform rate of 24/ per cent.

MAHAL, s. is in official language an estate made up of a

parcel or parcels of land which may be separately assessed with the public Revenue, the whole property of the owners in the estate being hypothecated to Govt. for the sum assessed upon it. In Oudh small estates which are held by independent *zamíndárs* are called *mufríd* or independent *maháls*, in contradistinction to the large properties held under *sanad*, which are called *tallukás*.

A complex intermixed tenure is very prevalent in E. Oudh and in Azimgarh, and its creation has been thus officially described. As the offspring of a common ancestor increased and multiplied, divisions of ancestral property gradually took place, and these were effected by each member taking one or more entire villages, and portions of other villages, the area of land and proportion of rental constituting each ancestral share, being adjusted with reference to the area and rental of the entire estate (*mahál*): and this was followed by each party thenceforth engaging direct with the Native Govt. for his now distinct estate. In the villages where portions had to be assigned to different members, the sub-division of arable land was generally made in blocks (*chakbat*), and not by fields (*khetbat*). There were two methods of dividing the waste land including the habitations. In some estates it is all held in common, and in others it was partly subdivided and partly held in common. When by this process one estate had expanded into several properties, it frequently occurred afterwards that one or more of these properties was overtaken by misfortune, and the proprietors had resort to every sort of shift to save their land or to make the best terms they could in parting with it. One member would seek the protection of a Chief of his own clan and make over his holding in trust to him; another would take his holding to that Chief's rival, in

view of establishing a balance of power, lest the whole village should be absorbed by the first Chief; a third would court the *kánúngo*, hoping for protection through his official position; a fourth would crave shelter from a *Bráhma*n of note, thinking that his sacred calling might secure his position; a fifth would mortgage to a banker trusting to his money-bags, and a sixth would sell to a neighbouring powerful *tállukdár*, trusting to his strength; and the result of all this would be that people of different tribes and persuasions (varying in number from two to ten) would gain, and did gain a footing in these subdivided *villages*.

A great difficulty had to be encountered in the fact that the record of these holdings as found in the public offices, did not by any manner of means tally with actual possession, for which the following reasons were assigned:—(1) After sub-division some of the co-parceners reclaimed more of the waste land held in common, than the others. (2) The co-sharer A. lived in village Z. and the co-sharer B. in village Y. It suited A. best to have his individual cultivation near his house, and he therefore took up B's. share in addition to his own in village Z. The same applied to B. in regard to the lands of A. in Y. Such exchanges were often made under agreement, and often by compulsion, and although the possession of parties through these means constantly varied, the ancestral holdings remained recorded till annexation, as they were originally entered in the *pargana* Officer's Registers. The reason for this is easily assigned. No pains were ever taken in the King's time to ascertain the individual responsibilities of the different members of the brother-hood, and the assessments were always made by fixing a lump sum at random on an estate, and not

with reference to the capabilities of the individual villages of which the estate consisted.

These intermixed *maháls* are variously composed of villages and portions of villages and may be classified as follows:—I. Of one or more entire villages. II. Of one or more entire villages and one or more specific portions of villages. III. Of portions only of several villages, and IV of a portion of a single village only, the owners engaging direct with Govt., the rest of the village being in other properties. *Maháls* of the nature of No. IV are known by the name of the village, part of which only they contain. The other three kinds of *maháls* are known by the name of any one of their component villages. It sometimes occurs that a village being divided between several *maháls* gives its name to all of these properties; for instance Barwáripúr. The engagement for the Revenue (*kabúliyat*) of that *mahál* was held by A. When he died leaving three sons B. C. and D. they divided their property, each taking a third of Barwáripúr proper, the parent village, and a portion each of the remainder of the family property. They then entered into direct Revenue engagements with the State for their different properties, which were thenceforth known as Barwáripúr B. C. and D. respectively. Supposing B. to die and E. to succeed, his property would then change its name to Barwáripúr E. and a similar mutation would take place on every occasion of fresh succession. Class I of the four descriptions of *maháls* above indicated is to be found throughout Upper India, but Classes II, III and IV are rarely met with.

Mr. E. Princep has described what he calls the theory of village tenures, in the Siálkot Settlement report as follows:—“Generally speaking the theory of tenure may

be described as at one time or other coming under one of the following stages. I. The patriarchal or land-lord, II. the communal, or joint stock, III. the divided, as (1) regulated by ancestral share, IV. as (2) regulated by customary share, and V. the accidental as regulated by possession. I know no better way of showing the transition from one stage to another, and the causes which produce it, than by giving the following illustrations: The founder of a village secures a property by purchase, grant, appropriation or conquest. He has a family of six sons; he holds it all himself. This represents the first period, and corresponds with the pure land-lord system. At his death, the six sons being connected by a strong tie, hold the property in common. These sons too, prefer to maintain the joint interest in this form. Land is abundant, revenue taken in kind; they have no differences to occasion any necessity for resort to division; so the "communal" system is maintained in tact, the interest of each brother or shareholder being regulated by the laws of inheritance. In course of time as population increases and with it the demand for land, dissensions begin. The descendants of one son have been cultivating less, those of another more, than the shares which regulate the division of profits. To prevent future disputes, the estate is divided according to the law of inheritance, and here we come to the third type.

"As generation succeeds generation, and the country is subjected to change of rule, stress of seasons and accidents occur, leading to hardships to individual co-partners; some die off, others leave the village; some get involved in difficulties; others mortgage their properties; it can be conceived that mutations would follow, which would increase the holdings of some, while others being

unable or unwilling to succeed to lapsed shares, additional reasons would come in to disturb possession and resort to the law, in times when little attention was paid to right, and the influential could generally do as they pleased. In such a state of things it is easy to see how ancestral shares would die out, and customary shares *take their place*, which would agree with the land actually held by each co-partner. Villages of this class would represent the fourth type.

“Ultimately all resort to shares dies out; there may have been money settlements in former days; poverty may have driven out all the old proprietors, who may have been succeeded by cultivators located by the *kárdár*; the land may lie near a large town and have got so valuable as to have utterly changed hands; or if still belonging to the old brotherhood, owing to distress, misrule and a hundred causes, they found it their best interest to make *each man's occupancy the rule of his interests*, in the estate; or men of different castes may have become owners by original or subsequent appropriation; whatever was the cause, there was no trace of any kind of *shares*, the village custom is to throw the liabilities on the *total area cultivated by each person*. This takes us into the last stage. Generally it is to some accident or defect in succession that this tenure may be attributed; so I have termed it the “accidental” stage.

“Under the classification usually prescribed the two first would comprise all tenures held in common, known as “*samíndarí*,” or what is properly termed “*shámilát*,” or *sanjí* (in Siálkot). The third and fourth would take in *paṭṭídarí*, whether (perfect) completely divided, or (imperfect) in which some land actually held by the brotherhood, was *formally divided*, and the rest held in

common. In the last I have kept only, such estates as are *bhaiyáchará*, or what I understand to be *bhaiyáchará*, viz. where "*possession*" is the sole measure of right and responsibilities, and land is held completely in severalty, whether ever subjected to formal division in previous days, or not."

The sub-divisions of estates held in common in the Faizábád District usually follow this order viz. 1st, *thoks*, and 2nd, *paṭṭís*. In the latter again, there are subordinate shares, and the land may be held in *chakbat*, or according to circles, or *khetbat*, which is according to intermixed fields. When two or more *maháls* have land in a *mauza*, such sub-divisions are usually termed *taraf*.

In the Punjáb proprietary sub-divisions are known as *band* and ordinarily follow this order, viz. (1) *tarafs* of which there are usually two, and these are again subdivided into (2) *paṭṭís*. There are also (3) *debras*, which are arbitrary divisions formed for convenience of revenue arrangement; and there are smaller separate holdings, called (4) *khatas*. Intermixed properties are there called (5) *venwí-band*, in contradistinction to (6) *chak-band*, which is when properties are held in blocks. Equal division of property amongst the offspring of different wives is there styled (7) *chanda-band*.

MAHAL-SARÁ, *s.* the women's apartments.

MAHALLA, *s.* a quarter or sub-division of a town, a ward.

MAHAR, *s.* a dower, a marriage portion or gift settled on a wife before marriage.

MAHAWAT or *hewat*, *s.* the cold weather rains.

MAHAYAT, *s.* division of usufruct.

MAHBAS, *s.* a jail, a prison, *mahbús*, confined, imprisoned.

MAHFUZ RAKHNA, *v.* to preserve, to protect.

MAHKAMA, *s.* a court of justice, a tribunal. —*majás*, a court of competent jurisdiction.

MAHRUM, *a.* prohibited, excluded, discomfited, disappointed.

MAHSUB, *a.* computed, calculated.

MAHSUL, *s.* a tax, duty, toll, —*sarkár*. See *shankalap*.

MAHTO, *s.* a head *raiyat*. The *hindí* equivalent of *mukaddam*.

MAHUA, *s.* the broad leaved tree *Bassialatifolia*, bearing flowers which are sweet and from which a sprituous liquor is made. The flower after it has fallen off is called *gilaundá*, and is a valuable item of village *sáyar* assets. Where a money rent (*perî*) is taken, in E. Oudh, 4 *ánás* a tree is a fair average return, in a long series of years; where the produce is divided, the land-lord's share will be worth much more. When the flower falls off the pod (*gulú*) forms, and from this a useful oil is prepared, which amongst other purposes, is largely employed in lubricating the axles of railway carriages. (See *ábkar*).

MAHUN, *s.* an insect destructive to cotton.

MAHZAR-NAMA, *s.* a deed or document signed by all parties present, and prepared to support a claim or application.

MAI, *s.* also *maidá*, synonymous with *henga*, a harrow.

MAJARIYA, *a.* in force.

MAJAZ, *a.* lawful, competent, admissible.

MAJDA, *s.* a mixed soil of clay and sand.

MAJKIK-ARAZI, *s.* land set apart to meet the Govt. revenue.

MAJMA, *s.* an assembly.

MAJMU'A, *s.* a code, a collection, —*Tázírat i Hind*, the Indian Penal Code, —*Zawábit*, a Code of Procedure.

MAJNUN, *a.* insane.

MAJRA, *s.* an incident, state, occurrence, circumstance.

MAKBUZA, *a.* occupied, held, possessed.

MAKFUL, *a.* pledged, bailed, —*bihí*, the claim for which surety is given, —*anho*, the person or thing for whom or which surety is given, —*lahú*, the person demanding bail.

MAKHUZ, *a.* involved, entangled, implicated.

MAKRÚKA, *a.* attached, under attachment, distrained.

MAKUL, *a.* proper, just, pertinent, reasonable.

MAL, *s.* property, wealth, goods, effects, also the land revenue proper, —*i gairmanḱúla*, immoveable property, real property, —*i maḱrúka*, distrained property, attached property, —*i masrúka*, stolen property, —*o matáe*, money and goods, —*i wakf*, property devoted to religious purposes, —*zámini*, written security for the payment of any due.

MALAKH, *s.* a locust, the *hindí* equivalent is *tírí* or *ṭiddí*.

MALBAH, *s.* a tax collected from cultivators, by a *báchh* on ploughs, on houses or on *laos*, to defray incidental village expenses, also called *gánu kharcha*.

MALGUZAR, *s.* (Sadar) the registered representative of the village community who enters into engagements at the settlement, and to whom Govt. looks for its demand. Under Native Govts. the *málguzár* was he who engaged for the *málguzárí* or revenue for the time being, whether as proprietor or lessee, but the term *ḱabúliyatdár* was more generally used. *Málguzárí*, land revenue, revenue assessment.

MALIAT, *s.* value, —*i dawá*, value of a claim.

MALIK, *s.* a proprietor, an owner, —*árází*, a land-holder, —*álá*, a superior proprietor, —*adná*, subordinate proprietor, —*hakíkí*, an owner defacto, —*sharáí*, an owner dejure.

MALIKANA, *a.* proprietary, literally belonging to the *málík* or owner. An allowance made to land owners out

of possession, varying from 5 to 10 per cent. In our earlier Settlements, if a *tallukdár* or other proprietor refused to engage at the rate of revenue assessed upon the property, he was set aside and a *málikána* allowance, which became a charge against the estate, was given to him. In practice this allowance has been subjected to reduction at revision of Settlement ;—*rasúm*, proprietary dues.

MAL-KHANA, s. a store house.

MAL-SARKAR, s. see *shankalap*.

MAMLUK, s. a purchased slave or captive.

MAMUL, s. customary, practice, habit.

MAN or *mánd*, s. a weight. That of the British Govt. is 82 lbs. 6 oz. In Akbar's time it is defined as 40 *sers*, each *ser* comprising the weight of 30 *dáms*. This gives a return for the *man* of 3,88,275 grains or very nearly half a hundred weight avoirdupois.

MANADI, s. proclamation, publication.

MANDAL, s. a circle, a division of a country is so called. The headman of a village.

MANE, s. an obstacle, an impediment, a bar, —*ijráe digrí*, a bar to the execution of a decree.

MANGALSUTR, s. a string of beads worn round the neck by married women, generally glass beads set in gold. Its absence is a sign of widowhood (Hoshangábád).

MANGNI, s. betrothing, asking in marriage ; also in loan.

MANIK, s. a greenish diamond.

MANJ, *manjhá* or *manjhar*, s. is the circle of land beyond the *bárá* or *goind* (which see). *Manjhá* also means alluvial land.

In assessing alluvial tracts the following points should be kept in view :—I. Lands that are annually inundated or are thrown up by the action of rivers are of various degrees of fertility, and for practical assessment purposes,

they may be arranged into three classes. (1st.) Those in which mould largely preponderates over sand, and in which both the summer and winter crops will flourish, including wheat and sugar-cane. (2nd.) Those in which the proportion of sand is greater than the mould, in which the *kharíf* harvest preponderates over the *rabí*, and mixed crops such as wheat and barley, or peas and gram, are largely sown. (3rd.) Those in which the clays abound, known as *matiyará*, in which the different sorts of pulses thrive well, but only when the fields are low-lying, not otherwise. In all of these alluvial soils, there will be no fertility unless the alluvial deposit over the sand is at least a foot deep. This fertility is moreover, affected by the extent to which these lands are annually inundated. For instance (1) if they are only under water for a day or two during the rains, no injury is done to either the *rabí* or *kharíf* harvest, (2) if they are under water for several days the *kharíf* will suffer, but the *rabí* on the contrary will benefit: and (3) if the water takes regularly to flowing over these lands as a stream, then the crops of both seasons will probably suffer for a time, by reason of a deposit of new sandy silt. Owing to the precarious nature of this cultivation, the rents are commonly paid in kind, cash rents being exceptional. Where cash rents do prevail 8 *ánás* per *bígh* is a common rate the first year, the land being then known as *bíghar*; after that the rent is doubled, and the name *dosal* is then applied; lastly it is called *peh*, and as such pays full rates.

In regard to assessment, there appears to be no reason why all the *cultivated land* that comes under the (1) description, which is only submerged for a day or two during the season, and which is exceedingly fertile, should not

be assessed at the rates paid by the *peh*, or full rated high lands of the neighbourhood. If there is any *waste land* of this description, after leaving the usual proportion for the cattle unassessed, the rest of such waste may be rated at 25 per cent less than the cultivated land of the same kind. This reduction is necessary as a compensation for the capital that will be necessary to bring waste under the plough. To do this will probably cost about 4 Rs. an acre, and it may be assumed that it will take 5 years before the land is full-bearing; supposing 2 Rs. an acre to be the average *peh* rate of the neighbourhood, and that the *zamíndár* had to pay this rate for the first five years, without being able to cultivate the land, and then had to pay 4 Rs. to break it up, that would be an outlay equal to 14 Rs. an acre, before there was any return, or nearly a fourth of 60 Rs. the sum he would have to pay during the 30 years settlement. In other words there would be to him a dead loss equal to a fourth of the revenue eventually to be paid. To meet this loss we must assess the taxable portion of the *culturable peh* at 25 per cent less than the *cultivated peh*, and this will encourage the immediate reclamation of all such land.

Turning now to the (2) class of lands which are described as being several days flooded, these lands are always sown with *jarhan* and *dhán* as a *kharíf* crop, and it is the latter only which suffers from immersion. Suppose the *kharíf* instalments to be 8 *ánás* in the rupee and the crop consists of half of each of the two kinds of grain just named, then as it is only the *dhán* portion that suffers from immersion, it is necessary to provide against loss in that species of crop alone. If therefore we assess the *dhán* portion at half rates, we leave a fair margin for contingencies. In other words if we assess the *peh* lands at

one rupee, we must assess this description of soil at 14 *ánás*, being an eighth less than we put on *peh*. We now come to (3) the description of soil which suffers more or less from periodical sandy silt, and the crops on which are exceedingly precarious. This must be assessed according to capabilities, but in preparing the estimate, a margin of 25 per cent should be allowed, before making the distribution, to cover the risk attendant on so fickle a crop. In regard to this last description of alluvium if the tract is large, and the Settlement Officer thinks it is likely to remain a permanent increment, probably a progressive assessment will be the best principle to follow.

Near large towns such as Faizábád or Allahabad alluvial lands must often be treated exceptionally from being covered with *jháú* and thatching grass, which often yield the *zamíndár* as good a return as grain crops ordinarily do. An average acre of such *manjhá* land annually produces 150 bundles of sticks, half of which the cutters take for their trouble, and the *zamíndár* takes the other half. Twenty-five bundles of *jháú* sell for a rupee, so that the *zamíndár* gets 3 Rs. an acre as his share, and of this Govt. is entitled to Re. 1/8. But it must be remembered that the *zamíndár* has to pay the carriage, and this would reduce the Govt. share to say Re. 1/4, which would be a moderate assessment for such lands near towns. We must not however forget that at a distance from large towns, *jháú* is comparatively valueless, and at the most 2 pice a bundle is obtained by the cutters, after they have carried their sticks perhaps several miles. It would not do therefore to apply the above rate in such outlying localities. The most we can hope for under such circumstances, is a rental of 8 *ánás* per acre, Govt. taking half.

**MANKU'HA**, *a.* married, a legally married wife; *gair* — unmarried.

**MANNĪ**, *s.* ploughman's provision in grain.

**MANSHA**, *s.* principle, intention, provision of a law or statute, — *i dawá*, the relief sought for in a suit, the subject matter of a suit.

**MANSU'KH** or *mauqúf*, *s.* abolish, dismiss, cancel, reverse, obliterate, annul.

**MANTR**, *s.* a charm, incantation. *Bichhú ká mantr na jáne Sáup ke munh men unglí dále*; ignorant of the scorpion antidote; the finger is put in the serpent's mouth.

**MANZUR**, *v.* to admit, sanction, adopt, approval, *manzúr-í-bill*, audit.

**MAR**, *s.* a rich black soil which burns like peat; a slight variety of this soil is called *kábar*.

**MARATIB-I-MUTNAZA**, *s.* points at issue, also *tankíh talab*, points to be established.

**MARGZAR**, *s.* a place abounding in verdure or in pasture, a verdant meadow.

**MARHUM**, *a.* dead, deceased.

**MARKUM**, *a.* written, described, inscribed, above-mentioned, *marqúma*, bearing date, under date, dated.

**MARRĪ**, *s.* lands assigned in lieu of interest on loans.

**MARSIYAH**, *s.* a term used in *Musalmán* worship.

**MARU'ZA**, *a.* presented, offered, submitted, also dated.

**MARWANA**, *s.* cess taken on marriages.

**MARWAT**, *s.* a pensionary provision in land for the heirs of one who has been killed in service. The land is generally rent free for the life time of the giver, and in after lives it is assessed and often resumed. See *birt*.

**MASABAK**, *ad.* preceding.

**MASAIL**, *s.* questions, also the precepts of *Muhammad*.

**MASHAKHKHASA**, *a.* stipulated, fixed, assessed.

MASHAKKAT-I-SHADID, *s.* hard labor.

MASHMULĀ, *a.* united to, included in.

MASHRU'T, *a.* agreed upon, stipulated, conditional.

MASHSHAK, *a.* one well practised, a proficient, an expert.

MASIWĀE, *prep.* besides, moreover, save, except, whatever else.

MASJID, *s.* a mosque.

MASKABAR, *s.* monthly statement.

MASLAHAT, *s.* consultation, counsel, advice.

MASLAN, *ad.* for example, e. g. for instance.

MAS-NIMAS, *s.* literally month by month, a term meaning that at the end of each month, interest will be added to capital and will be subject to compound interest.

MATAHAT, *a.* subordinate, under, dependent.

MATALABA, *s.* a demand, a call, liability.

MATBUĀ, *a.* printed, published

MATĪH, *s.* a monastery governed by a *mahant* or Abbot assisted by his disciples standing much in the position of our ancient Friars.

MATĪYAR, *s.* clay soil. The following classification of natural soils in the Faizābād district (for artificial soils, see article *goinā*.) will be found generally applicable to the districts of E. Oudh, and the Benares division. Natural soils may be divided into loams, clays and sands. 1st Class, *loams*. In this class are included *doras* and *kap-sa doras*. In Unao and Rae Bareilī this *doras* soil is known as *domat*. It is of the first quality and is known by the same name as in our bordering districts, Azimgarh and Jounpūr, and of the second quality in the other neighbouring districts, Gorakhpūr and Bastī. In the western portion of the latter *zillah* which is only separated from us by the river Gogra, this soil is called *doras*, but in Gorakhpūr it is called *bāngar*. Sir Henry Elliot consi-

dered *doras* and *domaṭ*, as probably the same.

*doras* is *doras* with a greater amount of sticky clay in it, and giving less produce. These soils take much manure, irrigation and labor, but produce two crops, and of every variety. They are of a light brown color and soon pulverize, and consequently do not long retain moisture. We have villages of which the entire lands are of these sorts and others where all the different soils prevail, 2nd Class, clays. In this class we have included *maṭiyār* and *kapsa-maṭiyār*, which latter is locally sub-divided into *kapsa-uparwār*, and *kapsa-khalār*. It also includes *karail* and *bījar*. Sleeman says, that *maṭiyār* embraces all good argillaceous earth, from the brown to the black humic or relict deposit, found in the beds of tanks, and mentions that the Oudh people called the black soil of Bundelkhand by this name *maṭiyār*. It is of a darker color than *doras*, and more capable of absorbing and retaining moisture, forming readily into clods which assists this. It is very hard when dry, and slippery when wet. It is seldom manured. It is the finest natural soil and its yield is equal to the average of *doras* and *kapsa-doras* together. *Maṭiyār karail* is similar to *maṭiyār*, but being usually found in the beds of tanks and *jhīls*, is darker in color, and when dry is full of cracks and fissures the result of being generally submerged. The word *karail* means black. *Maṭiyār khalār-kapsa* gives an indifferent yield, and is somewhat similar to the last, but it is spotted throughout with orange specks. These are said to be vegetable roots and remains, which by reason of the clay surrounding them do not readily decay and amalgamate unless manure is added, when they are absorbed and disappear. This spotted soil is called *kabis* and *senduryā*, the latter from its color approximating red-lead (*sendur*):

*maṭiyār uparwār kapsa* is similar to the last, but lying at a higher level and yielding less. These two last natural soils are sometimes found amongst the conventional *majhār*, but more generally in the *fardah*, never amongst the *goind*; because manuring as above explained, changes their nature. *Bíjar* is much like *úsar*, but with this distinction that the latter produces *reh* or *sajjé* in the dry season, and the former does not. It is as hard as *maṭiyār*, and intermixed with very fine gravel. It is only cultivated when it contains an unusual admixture of *maṭiyār*, and its crops which are confined to different kinds of rice, suffer from the least draught. The name *maṭiyār* seems common to most of the districts of Oudh and to our bordering districts of Azimgarh and Jounpúr. The same name prevails in the west portion of Gorakhpúr and Bastí; to the eastward it is called *bhant*; so well does it retain moisture there, that Indigo sowings go on in March and April, when the hot winds are blowing. It is a common practice to roll in the seed with a roller to keep in the moisture. *Maṭiyār* when irrigated is held to be the most productive of all soils; when unirrigated perhaps the worst. The low moisture retaining lands are here called *khalár* (as already stated,) the uplands *uparwār*, sloping lands *ṭekar*, and rugged, uneven lands *behar*. Salt and selt-petre are made from poor *úsar* soils, and from the most barren in Oudh, carbonates of soda are taken which are used in making soda and glass. It is said that in the Gázípur district lands that can be set aside for this purpose, yield as much profit as the culturable soils. 3rd Class, sands. In this class as its name indicates, (*baluá* or *bhúr*,) are included the different degrees of arenaceous soils. In the neighbouring Azimgarh district these soils have the same name as here (*bhúr*.)

but in the other bordering district of Jounpúr, they are often called *balsunder*.

**MATKA**, *s.* an earthen vessel for water.

**MATLUB**, *a.* required, sought, demanded, wanted, desired, necessary.

**MATRUK**, *a.* abolished, rejected, omitted.

**MATRUKA**, *s.* estate, goods or property of a person deceased, to which his heirs are legally entitled.

**MAUJUDAT**, *s.* assets, effects, funds.

**MAURUSI**, *a.* hereditary, ancestral; see *asámi*; —*ijára*, an hereditary leasehold farm of lands.

**MAUSIM**, *s.* season; see *fasl*.

**MAUZA**, *s.* is in official language a parcel or parcels of land, not necessarily in one ring fence, having a separate name in the Revenue Records, and with known limits. There are *mauzas* with habitations, (known as *ábádí* or *basgít*), and there are those that have none, (termed *be-chiráq*). Our revenue *mauza* which in that case is called *aslí*, is often composed of a collection of smaller ones, which are called *dákhilí*. An *aslí mauza* often throws out numerous off-shoots or hamlets, which are known in different parts of the country by various names, as *purwás*, *mazrás*, *kherás*, &c. The more inhabitants there are in a *mauza* in proportion to its area, the better is it tilled, and numerous hamlets are an unmistakable indication of a full manure supply and consequently of high cultivation. When the lands of a *mauza* are in separate blocks and are intermixed with the lands of other *mauzas*, the distribution is styled *khet-bat*, *chak-bat*, *pattí-bat* or *taraf-bat*, according to circumstances. These various sub-divisions may all be situated in one property, (*mahál*.) or they may be included in various different estates. *Mauzawár*, according to villages, a village settlement.

MAZKUR, *a.* before mentioned, aforesaid, discourse.

MAZKURAT, *s.* matters above-mentioned, customary deductions allowed to *samíndárs*, a variety of petty disbursements of which the *rasúm samíndarí* and *nánkár* lands are part, and including also charitable donations originally unprovided for.

MAZKURÍ, *s.* an independent *tallukdár* paying rent to Govt. ; a process server.

MAZLUM, *a.* aggrieved.

MAZMUN, *s.* contents (of a letter), purport, sense, signification, tenor.

MAZRUA, *a.* cultivated, ready for sowing.

MAZUL, *a.* dismissed from office, also *maukúf*.

MEHMAN, *s.* a guest ; *mehmání*, hospitality. In *shankalap* tenures (*q. v.*) the annual payment to the superior, is called by this name. (E. Oudh.) It bears the same relation to *shankalaps*, that *barbastí* does, (*q. v.*); but the money paid by *birtias* in the same way, which is also called *barbastí*, is not known as *mehmání*. The tenure varies in different estates. In some the chief incident seems to be that on the superior encamping or passing near the abode or lands of a *shankalapdár*, or if he had a wedding or other feast in his family, he received a contribution in supplies or money as an offering, and thereafter that formed a regular annual payment under the name of *mehmání*. In other estates the money paid down on the acquisition of a *shankalap* tenure, is called by the same name.

MELA, *s.* a fair or religious assembly.

MEND, *s.* a ridge or raised border round a field : *mend kaul*, a rate assessed on land by the computation of the average rates of the surrounding fields.

MIAD, *s.* limit or term either of time or place.

MIHNATANA, *s.* the recompense of labor, hire.

MIKDAR, *s.* quantity, magnitude, measure, space, number.

MILK, *s.* a land-grant given to certain classes, viz. (1) the learned and their scholars; (2) those who have abandoned the world; (3) the helpless and destitute; and (4) decayed gentry. Similar grants given in cash were styled *wazífa*.

MILKIYAT, *s.* property. *Hakk* —, proprietary title.

MINHA, *s.* deduction, subtraction; *minháí*, land not assessable.

MINJUMLA, *ad.* on the part of, for.

MTRAS, *s.* private heritable or saleable lands, patrimony, *mírásí*, a hereditary cultivator.

MTR-BAHAR, *s.* ferries. All ferries, legally declared to be public, belong exclusively to Govt., and private persons have no right to ply boats for hire within their limits. These limits usually are, 1st class, 3 miles; 2nd, 2 miles; 3rd, 1 mile. Beyond those limits boatmen may ply for the public convenience, on their own account.

MISAN, *s.* high cultivated and manured land, the same as *bará* and *goind*, (Meerut).

MISL, *s.* the record of a case, a bundle of papers.

MISL-BANDOBAST, *s.* In the N. W. P. this now consists of two volumes. Vol. I. contains the Record of Rights and consists of (1) the record of proprietary rights or *khewat*; (2) the record of cultivating rights, or *jamābandí*; and the record of village custom, or *wājib-ul-arz*. Vol. II. contains (1) the village map, or *shajra*; (2) the field register, or index to this map, or *khasra*; (3) the general village statement, or *nakshá tafsíl ámm*; (4) the agreement, or *kabúliyat*; and (5) the final proceeding, or *rúbkár akhír*.

In Oudh the settlement *misl*, consists of (1) the *shajra* or field map, (2) the *khasra*, or field book, (3) and (4) ditto, ditto of the habitations (*ábádí*), (5) the *fard cháhát*, or

list of wells, (6) the *jamābandī*, or rent roll, (7) the *khatī-aonī*, or abstract of proprietary, sub-proprietary and occupancy rights, (8) statement No. II., (9) *khewat*, or ditto No. III., (10) the *darḡhwāst*, or engagement to pay the Govt. revenue, (11) the final *rūbkār*, (12) the *wājib-ul-arz*, or administration paper, and (13) the schedule of rent arrangements for the first year of the revised assessment.

In the Punjāb, Mr. Prinsep divided the settlement records into, I. the *misl bandobast*, which comprises all papers having reference to the general circumstances of each *mauza*, such as the *shajra*, *ḡhasra*, *khewat*, &c. II. the *misl riwāj ānm*, or record of generally acknowledged usages and customs about inheritance and succession, alluvion and diluvion, and irrigation, &c., of a *pargana*, and III. the *misl mutafarrik*, or collection of miscellaneous papers.

MIẒAN, *s.* aggregated, total. —*denā*, to cast up a total, to add. —*kul*, grand total.

MODI, *s.* a merchant, a shop-keeper, a grain merchant, —*ḡhāna*, a shop, a ware-house.

MOLANS, *s.* a purchased share.

MOR, *s.* ripeness (Hoshangābād).

MOT, *s.* the leather bag used to raise water from wells for the purpose of irrigation. Also known as *pur*.

MRIT-PATR, *s.* a last will and testament.

MUḤFI, *s.* rent-free, it also means revenue free where the tenure is held direct from the State. The word is the opposite of *ḡhālsa* : —*rawanna*, a free passport for goods.

MUḤHADA, *s.* a contract, a stipulation, agreement.

MUḤIYANA, *a.* allotted, prescribed.

MUḤJJAL, *a.* prompt, not deferred.

MUḤḤIZA, *s.* liability, incumbrance, responsibility.

MUḤMILA, *s.* transaction, affair, business, matter.

MUAN, *a.* abetted.

**MUAWAZA**, *s.* compensation, consideration, amends, —*is-láhát*, compensation for unexhausted improvements (a common cause of action under the Rent Acts). \*

**MUBADILA**, *s.* exchange.

**MUBTA**, *s.* the thing sold.

**MUCHALKA**, *s.* a penal recognizance.

**MUDDA**, *s.* object, intention, view, meaning, desire.

**MUDDA-ALAIH**, *s.* the defendant.

**MUDDAI**, *s.* the plaintiff, —*sharík*, a co-plaintiff.

**MUFASSAL**, *a.* particularized, the interior of the country, distinct, full, ample. —*jama*, the gross amount of revenue payable to the *zamíndár* or *málguzár*, by the subordinate cultivators; what he pays to Govt. is the *Sadar jama*, or State revenue.

**MUFLIS**, *a.* poor, a pauper, indigent, a bankrupt.

**MUFTI**, *s.* a Muhammadan law officer.

**MUGALATA**, *s.* deceit, leading into error.

**MUHAFIZ**, *s.* guardian, a keeper. —*khána*, the record office, or room. —*daftar*, the record keeper.

**MUHASIB**, *s.* an accountant, *muhásba*, adjustment of accounts, computation, calculation.

**MUHASIL**, *s.* profit, gain, produce, usufruct.

**MUHAWARA**, *s.* idiom, usage, current speech, phraseology. The following technicalities are idiomatic, and are prefixed to the words specified opposite to them as follows:—

*Adad*, . . . . . Coins, all eating and drinking utensils, sleeveless garments.

*Dáná*, . . . . . Pearls, coral beads.

*Dast*, . . . . . Falcons, and other birds of prey, also shields and robes of honor.

*Dasta*, . . . . . Paper, (one *dasta* contains 24 *takhtas* of two, four, or more sheets).

<i>Fard</i> , .....	Coverings, such as counterpanes mattrasses, quilts, &c., carpets, rugs, &c., also sheets of paper.
<i>Jild</i> , .....	Books, pamphlets, &c.
<i>Juft</i> , .....	Armlets, bracelets, anklets, also boots, shoes, &c.
<i>Kaláwa</i> , .....	Wild beasts, such as lions, tigers, panthers, leopards, bears, also dogs, hares and monkeys.
<i>Muhár</i> , .....	Camels.
<i>Mawází</i> , .....	Grain, salt, milk, oil, <i>ghí</i> , all sweet- smelling essences and woods; ivory, silk, thread, wool.
<i>Manzil</i> , .....	Tents and their appurtenances, ships, boats, houses and all places of habitation, including carriages, carts, palanquins, beds, platforms, <i>haudás</i> and saddles.
<i>Nafar</i> , .....	Human beings.
<i>Kita</i> , .....	Precious stones, gardens, tanks, fields, letters.
<i>Kabza</i> , .....	Swords, daggers, stilettos, knives, spears, bows.
<i>Rás</i> , .....	Horses and cattle, mules, donkeys, wild asses, <i>nílgáe</i> , deer, antelopes, goats and sheep. A rhinoceros is also distinguished by the word <i>rás</i> .
<i>Sáz</i> , .....	All musical instruments.
<i>Silk</i> , .....	Necklaces of every kind.
<i>Sob</i> , .....	All garments having sleeves, sleeve- less garments are prefixed by the word <i>adad</i> .
<i>Táka</i> , .....	Cloth of all descriptions.

<i>Tola</i> or <i>Toljá</i> , . . . . .	Gold and silver. Gold thread, silk. <i>ambar, mushk, atr</i> , camphor, violets,
<i>Tabaq</i> , . . . . .	The heavens and earth. *
<i>Zúrá</i> , . . . . .	Silken garments.
<i>Zanjír</i> , . . . . .	Elephants.
<i>Zarab</i> , . . . . .	Cannon, guns, carbines, pistols, bludgeons and rattans.

MUHLAT, *s.* time, leisure, respite, grace.

MUHTAMIM, *s.* superintendent, manager, agent.

MUHTARIFA, *s.* a tax or taxes levied on professions and trades or on their implements, as upon the weaver's loom, or the tradesman's shop, and sometimes on houses also.

MUJIBAT-APPL, *s.* grounds of appeal.

MUJRA, *s.* deduction, subtraction, allowance, premium.

—*páná*, to receive credit (for a sum.) —*lená*, to set off.

MUJRAI, *s.* certain articles of remission in framing the settlement.

MUJRIM, *a.* guilty; also *gunahgár*, an offender, a convict.

—*ishtihári*, a proclaimed offender.

MUJTAHID, *s.* striving, contending, carrying on war especially against infidels. Also the chief priest and law-giver amongst the Muhammadans (*Shiás*), subordinate to whom is the *muftí*. Their expositions of Muhammadan law are styled *fatwas*.

MUKABALA, *s.* comparison.

MUKADDAM, *s.* the village manager, subject to the *zamíndár*, (see *tallukdári*). He has an office which is usually hereditary, and is the responsible man in every village when the *zamíndár* does not live in it, making all arrangements and enjoying certain perquisites. In Bengal proper he is called *Mandal*, he is also known as *jeth-raiyat*, *mahto*, &c.

An enquiry into the position of *mukaddams* in Oudh, elicited the following opinion from a committee of experts. "On enquiry it appears that there was much difference between a *zamíndár* and a *mukaddam*; the former was the owner of the village, whereas the latter was a mere manager on the part of the owner, arranging for the cultivation and realization of rent: he had none of the powers or privileges of an owner. This service was, as far as possible, hereditary. Whenever the *zamíndár* or *tallukdár* fled from the village, the *Názims* used to make the temporary settlement with the *mukaddam*, as he was well acquainted with the internal affairs of the village and was obeyed by the tenants; preference was never given to a stranger in regard to this office. After the return of the real owner and on his re-admission to engagement (*kabúlyat*), the *mukaddam* reverted to his duty as manager. A *mukaddam* or *mahton* received his remuneration either in the shape of rent-free (*jágír*) land, at favorable rates, or in cash payments. The performance of such functions, which were tantamount to service, created no *zamíndári* right: the right was essentially subordinate. During the Native rule a *zamíndár* was never called a *mukaddam* or *mahton*; but sometimes a powerful *tallukdár* would in his own writings call a powerless dispossessed *zamíndár*, a *mukaddam*, but such a proceeding should have no weight. This demonstrates that *mukaddams* and *mahtons* were quite different from *zamíndárs*, who were the owners of villages."

**MUKADDAMA**, s. a suit, a case, —*i sarsarí*, a summary suit, —*lagán*, a rent suit.

**MUKARRARÍ**, s. lands let on perpetual lease; fixed, appointed.

**MUKHALIF**, a. opposite, adverse, contrary, also oppo-

ment. *Mukhálafat*, opposition. *Mukhtalif*, different, opposite, adverse, contrary.

MUKHBIR, *s.* an informant, also, *jásús* and *goinda*.

MUKHTAR, *s.* an agent, a steward, —*náma*, power of attorney, *mukhtártan*, by attorney, —*kár*, the same as *mukhtár*.

MUKHTASAR KARNA, *v.* to abridge, also *ikhtisár karná*.

MUKÍM, *s.* stationed.

MUKÍRR, *s.* confessing, professing, one who admits a claim. —*bihí*, the thing or claim which is admitted. —*lahu*, the person in whose favor a claim is admitted.

MULHAK, *a.* adjoining, added, annexed, adhering.

MULTAWÍ, *a.* postponed, adjourned, pending.

MUMANAAT, *s.* prohibition, hinderance.

MUMKIN, *a.* possible.

MUMTAHIN, *s.* an examiner.

MUN, *s.* the old bed of a river, also a sage, a saint.

MUNAFÁ, *s.* profit, gain, advantage.

MUNASABAT, *s.* propriety, fitness, suitableness, proportion, connexion, relation.

MUNASIB, *a.* expedient, proper, right, fit, pertinent, congruous, fair.

MUNDA, *s.* 1/4 of a *bígah*.

MUNDWAR, *s.* the shed set up in the threshing floor to shelter from the sun.

MUNFASILA, *a.* decided, tried.

MUNHASAR, *a.* dependent.

MUNKAZÍ-HONA, *v.* to expire, to elapse, to pass.

MUNSALIK, *a.* annexed, joined, inserted, comprehending, containing.

MUNTAKHIB, *s.* a table shewing at a glance the fields situated in different parts of the village owned or cultivated by the same person, an extract, a selection, a compendium.

MUNTAKIL-KARNA, *v.* to alienate, to transfer.

MURAD, *s.* desire, intention, wish, design, inclination.

MURAFĀ-I-ŪLA, *s.* court of first instance. —*sání*, appellate court.

MURĀFIK, *s.* privileges.

MURASILĀT, *s.* correspondence.

MURATTAB, *a.* arranged, disposed, put in order, prepared.

MURIS, *s.* an ancestor, one from whom property is inherited. —*álá*, a common ancestor.

MURTAHIN, *s.* a mortgagee, *ráhin*, the mortgagor, *marhún*, the thing mortgaged.

MURTAKIB, *a.* perpetrating, committing.

MUSADDIKA, *a.* attested, verified, authenticated.

MUSAL, *s.* wooden pestle. *Chhatrí bhagat na músal dhanwí*, a *Chhatrí* vegetenarian and a pestle that can be bent into a bow, are unheard of; can the Ethiopian change his skin, &c.

MUSALHA, *s.* reconciliation, compromise.

MUSALLAM, *a.* entire, perfect, sound, safe, the whole; also admitted.

MUSAMMA, *a.* entitled, named, denominated.

MUSANNA, *s.* a duplicate, a second copy.

MUSAUWADA or *maswida*, *s.* a rough draft.

MUSHAHRA, *s.* monthly salary, pay, wages or stipend.

MUSHJAR, *s.* a grove.

MUSHTAHAR-HONA, *v.* to be published, to be advertised, to be promulgated.

MUSHTARAK, *a.* joint, undivided, common. *Mushtaraka*, in common, coparcenary.

MUSHTARĪ, *s.* a purchaser, *bá,í*, the seller, and *mubíq*, the thing sold.

MUSKHORĪ, *s.* injury to crops by field mice.

MUSKPRAT, *s.* intoxicating drugs; such as opium, &c., which are a source of revenue to the State.

MUSTAGHS, *s.* complainant. — *alaih*, person complained of.

MUSTAGRAK, *s.* literally immersed; applied to property pledged in security.

MUSTAHAKK, *a.* entitled, deserving, having a right to.

MUSTAJIR, *s.* a farmer, sometimes called *ijáradár*. When a share or an estate falls into default, Govt. makes it over to a solvent co-sharer, or provides a person to look after its own interests, for a time not exceeding 15 years, or till the proprietor is able to resume management: this person is called the farmer. *Mustájrí*, farming, holding in farm, settlement in farm. One of the seven coercive processes for realization of the Govt. demand.

MUSTARAD, *a.* annul, null and void, also *mansúkh*.

MUSTASNA, *a.* exception, extraordinary, praised, laudable, selected.

MUSTAUIB, *a.* deserving, worthy, meriting, fitting, liable (*sazáwár*).

MUTABAKAT, *s.* correspondence, coincidence.

MUTABAR, *a.* confidential, trustworthy, reputable.

MUTABIK, *ad.* corresponding with, agreeably to, in conformity with, in accordance with.

MUTAFARRIK, *a.* miscellaneous, separate, distinct, dispersed, scattered.

MUTALLIK-I-ZAT-KHASS, *a.* private, personal.

MUTARAJJIM, *s.* a translator.

MUTAWAFFA or *mutawaffi*, *a.* deceased, dead, also *marhúm*.

MUTAWALLI, *s.* the superintendent or treasurer of a mosque, an administrator or procurator of any religious or charitable foundation.

MUTAWASSIL, *a.* connected, related, depending on, a connection.

MUTBANNA, *s.* adoption. The practice is based on the

*Shástars*, but the custom has been largely adopted by the Muhammadans also. The adopted son in the absence of male issue, succeeds to the property of the adoptive father. The conditions attending adoption are too numerous to be detailed here, but the following are the main features. A boy cannot be adopted without the consent of his parents. No widow can adopt unless there be proof that during his life time, the husband granted the power. The child as a rule must not be over 15 years of age, and unmarried. According to the *Shástars* the eldest, or an only son, may not be adopted, but custom in Oudh is against the letter of the law in this respect. Adoption is limited to (1) the offspring of the common ancestor in the male, or (2) female lines, and to (3) the offspring of the adopter's mother's family.

MUTDAIRA, *a.* instituted, lodged, filed, pending.

MUTH, *s.* first sowings for good luck.

MUTLAK, *ad.* absolute, altogether, principal, also wholly, not in the least, never, entirely.

MUTMAINN, *a.* satisfied, contented, secured.

MUTSADDI, *s.* an accountant, a writer, a clerk.

MUTTAFIK, *a.* united, agreeing, consenting, unanimous.

MUTTAHID, *a.* covenanted; *gair*—, uncovenanted.

MUTTASIL, *a.* near, adjoining, contiguous.

MUTZAKKIRA, *a.* mentioned, stated, related, —*bálá*, above-mentioned, aforesaid.

MUWAJJAL, *s.* payment deferred.

MUWAKKIL, *s.* client, constituent.

MUWARRAKH, *a.* dated, under date, bearing date.

MUZHIM, *a.* hindering, obstructing, forbidding. *Muzá-himat karná*, to obstruct, resist.

MUZHIR, *s.* deponent.

MUZIR, *a.* pernicious, hurtful, prejudicial.

## N.

NABALIḠ, *a.* a minor, a ward, a child not arrived at the age of maturity. —*í*, minority, nonage.

NABDAN, *s.* a gutter, a drain.

NADHNA, *v.* to yoke.

NADI, *s.* a river, a stream: *nadí bahí jáe, Kalwárin chhátí píṭai*, the *Kalwárin* sees the river flowing by and wishes it were all wine. Restrain your appetite.

NADIHANDI, *s.* contumacious default, non-payment.

NAFA, *s.* profit, advantage, gain, interest.

NAFIZ, *s.* passing, having effect or operation.

NAGAL, *s.* a plough; also called *nangal*, and *hal*, *q. v.*

NAGAR, *s.* a town, also a large plough for cultivating sugar-cane.

NAHAḠ, *a.* unjust, improper, illegal, undeserved, improperly. *Náhaq dand putr ká shog; Nit uṭh panth chalen jo log. Jim birdhá men mar gai nári; Bīn ágí ye jar gai chári.* The unjustly punished, the parent whose son has died, the daily traveller, and the husband whose wife dies when he is old, have already been burnt without fire. Life has no sweets for the afflicted.

NAHAR, *s.* a tiger.

NAHAR, *s.* a canal.

NAJAIZ, *a.* illegal, void, invalid.

NAKA, *s.* the end of a road. The site of a toll or taxing station, where transit duties or customs are levied. The eye of a needle.

NAKABIL, *a.* unfit, incapable.

NAKAB-ZANI, *s.* house breaking. The instrument generally used is called *sabrí*.

NAKDI, *s.* the payment of rent or revenue in cash, in contradistinction to *gallai*, which is paying in grain rents.

The year is in Sanskrit divided into 6 seasons thus, *sard*, *him*, *basant*, *sisir*, *gríkham*, and *barkhá*, (see *fasl*); but practically the only sub-divisions known, are the hot, wet and cold seasons, or *garmí*, *barkhá* and *járá*. The hot months are considered to be *Phágun*, *Chait*, *Baisákh*, *Jeth*, the wet months are, *Asárh*, *Sáwan*, *Bhádon*, *Kuár*, and the cold months are, *Kátik*, *Aghan*, *Pús* and *Mágh*. It may as well be noted here that the *Hindús* also divide their month into 2 parts, each consisting of 15 days. The *andher pachh* or dark portion, is the first half from *parewá badí*, (1st day of the dark half), to *amáwas* (or 15th.) The *ujer pachh* or bright portion, is the second half from *parewá sudí*, (1st day of the bright half), to *purnmáshí*, full moon (or 15th).

Cultivation is commenced in *Baisákh* (see *shagun* and *akhtíj*). In *Jeth* the fields are manured. If during the *mrigsirá nakhat*, which now occurs, the weather is hot, a copious and regular rainy season is looked for, thus

*Tapai nakhat mrigsirá joe*

*Tab barkhá púran jag hoe.*

*Mrigsirá* is followed by *aradrá*, during which mansion the rains begin and with them the early sowing of the *kharíf* crops, *dhán*, *juár*, *makrá*, *kodon*, *kákun*, &c., and trees look their best. *Jawásá* and *madár*, however, fade away, or in the vernacular.

*Aradrá barse sab kuchh, hán*

*Ek jawás patr ban bhán.*

If the rains are late it may be *punarbas* or *pukh*, the 7th and 8th mansions, before paddy and *bájrá* are sown; in the last of these *jarhan* transplanting usually takes place.

*Pukh, punarbas bowe dhán,*

*Maghá Sarekhá khetí án.*

Sow paddy in *pukh* and *punarbas*, but in *maghá* and *aslekhá* sow miscellaneously.

*Aradrá dhán punarbas paiyá,*

*Gá kisán jo boe chiraiyá.*

Paddy sown in *aradrá nakhat* turns into plenty, sown in *punarbas* it turns into chaff, and sown in *chiraiyá* it turns to nothing.

*Aslekhá*, the 4th *nakhat* of the rainy season, follows, and then the *agahaní* crops, *másh* and *mothí*, are sown. In the 5th *nakhat*, *maghá*, of the rainy season, such grains are sown as were not sown in *aslekhá*, owing to either the want or the superabundance of rain. The miscellaneous grains mentioned in the 3rd couplet above, are *másh*, *bájrá*, *mothí*, &c. *Púrbá* is the 6th and *utrá* the 7th *nakhat* of the rainy season. Gram is sown in *hast*, the 8th *nakhat*, more commonly known as *hathiyá*, and wheat in *chitrá* the 9th, but should the rains continue, the sowing of wheat is postponed to the *swátí nakhat*. *Hast* is reckoned the last *nakhat* of the rainy season by the people, but astrologers include the *swátí nakhat* also. Except the *hast nakhat* which lasts for 16 days, all the rest of the rainy *nakhats* last 15 days each.

The advantages or otherwise to the crops by the fall of rain in these various *nakhats*, are thus described:

*Charhte barse aradrá, utrat barse hast,*

*Kitnau Rájá dánre, rahe anand girhast.*

Notwithstanding the high demand of the Rájá, tenants profit by the fall of rain in the first part of *aradrá nakhat*, as also in the latter part of the *hast nakhat*.

*Hathiyá barse tñ hot hain, shakkar, shálí, másh,*

*Hathiyá barse tñ ját hain, tillí, kodo, kapás.*

Rain in the *hathiyá nakhat* produces sugar-cane, paddy and *másh*, but destroys *tillí*, *kodo* and *kapás*.

*Chitrá barse máti máre,  
Áge bhai girwí kí káre.*

Rain in *Chitrá nakhat* destroys the power of the soil, and is likely to produce blight (*girwí*).

*Ek pání jo barse swátí,  
Kurmin pahine sone kí pátí.*

Rain in *swátí nakhat* enriches the people so much, that *Kurmi* women get golden earrings to wear.

*Pání barse ádhá pús,  
Ádhá gehún ádhá bhús.*

Rain in half of *pús* will give you wheat and chaff in equal portions.

The following are the signs of the rainy season:

*Sáwan suklá satmí udai na dekhe bhán,  
Aisá pání barse nikas na debi uthán.*

If you see not the sun owing to the clouds on the morning of the 7th of *sáwan*, bright half, be sure it will rain regularly up to *kuár*.

*Súk bár kí bádrí rahí saníchar chháe,  
Aisá bolen Bhaddrí bin barse nahin jáe.*

A cloudy sky on Friday and Saturday (both inclusive), is a sure sign of the fall of rain, says *Bhaddrí*.

*Jo purbá purwái páwe,  
Jhúrí nadiyá náó chaláwe.*

If the wind is from the east in *purbá nakhat*, you will see sails in a dried stream.

The following are the signs when hopes of rain are vanishing :

*Sáwan suklá satmí, udai jo dekhe bhán,  
Tum jáo piyá Málwá. ham jábe Multán.*

A cloudless morning on the 7th of the bright half of *sáwan*, is a sure sign of draught. My dear, let us leave the country; I am going to Multán, while you can go to

*Sáwan suklá satmí jo garjai adhirát,  
Tum jáo piyá Málwá ham jábe Gujrát.*

Thunder at midnight of that day is the precursor of evil. You must go to Málwá, while I to Gujrát.

*Rát be badrí din kai ghaṭá,  
Ghágh kahain yah barkhá saṭá.*

When you see a cloudless night and a cloudy day says Ghágh, rest assured that the rainy season has fled.

*Mágh kí garmí, jeth ká jár,  
Pahile pání bhar gae tár.  
Ghágh kahen ham hobe jogí,  
Kuán ke pání dhoi hain dhobí.*

Heat in *mágh*, cold in *jeth* and a heavy shower at the beginning of the rainy season, are sure signs of the scarcity of water afterwards, so that washermen will have to use well water for washing the clothes.

*Bolí lukhrí phúle kás,  
Ab náhín barkhá kí ás.*

The barking of the fox and the blooming of the *kás* are signs of the departure of the rainy season.

*Ue agast ban phúle kás,  
Ab náhín barkhá kí ás.*

The appearance of *agast* (*Canopus*) and the blooming of the *kás* shew the end of the rainy season.

NAKIS, *a.* defective, imperfect, deficient.

NAKSHA, *s.* a form, a map, a statement, return, plan.

—*hadbast*, a boundary map, a sketch of boundaries.

—*kishtwár*, a field map.

NAKSHI, *s.* a harvest rent, north of the Ul river in Oudh, which is fixed at a money rate per *bígh*, sometimes on the quality of the soil, but more generally on the time the land has been under cultivation. In the lands where

*nakshí* rents prevail, which are mainly the low lands adjoining the larger rivers, it is customary after cropping the land for several years, to abandon it and allow it to recover strength by lying fallow for some years. When the land is again cultivated after this interval, it is termed new land, and pays a lower rate the first year, a higher rate the second year, and the full rate the third. These three rates form the ordinary variations of *nakshí* rates in the same village. But all *nakshí* rents vary in reality, if the crop is less than a fair average one, and as the rates are fixed, it is the area which alters, as will be shown by the following example :—Supposing 100 *bíghs* were cultivated, and the *nakshí* rate on them was Rs. 2, but at harvest the outturn was found to be that of a three-quarter instead of a full crop, the rate would only be charged on 75 instead of 100 *bíghs*, and the rent be Rs. 150 instead of Rs. 200. The true rate of rent in that case is Re.  $\frac{1}{8}$  and not Rs. 2 a *bígh*. In the *pargana* of Khairigarh, which lies next to Nipál, there is a further custom of deducting an allowance, sometimes *dobiswí*, sometimes *chaubiswí*, and known under the name of *chut*. In other words one-tenth or one-fifth of the cultivated area is never charged with rent at all. To the remainder of the area the *nakshí* rate is applied, but subject to the rectification at harvest already described.

NALA, *s.* a water-course.

NALAIK, *a.* unfit, unworthy.

NALISH, *s.* charge or complaint, prosecution, a suit. —*i darog*, false charge. —*mufliśí*, a pauper suit.

NAMANZUR, *a.* rejected, over-ruled.

NAMUNASIB, *a.* improper, unfair.

NAMZAD, *a.* nominee, named, nominated, notorious.

NANKAR, *s.* literally subsistence, from *nán* bread and

*kár*, service, wages for service. Technically a part of the *samíndárá* exempted from revenue, or set apart for the support of the *samíndár*. When a money payment was given, it was generally called *málikána*. When these remissions were first introduced is not known. *Nánkár dehí*, was an assignment on a village which followed the village whether held in a *taluka* or withdrawn and settled with another, being virtually the proprietor's share of the assets. It was devisable among all the coparceners of a village, each of whom had a right to share in it. *Ismí nánkár*, was specially granted without reference to share of profits, as a personal allowance to an individual *málguzár* for some special service or consideration, and was always on paper much more than in reality. *Málguzárs* obtained a record of their *nánkár* as *ismí*, frequently, though really nothing more than a share of the village assets, in order to prevent their coparceners from sharing in it, and to retain sole enjoyment of the allowance.

According to the Settlement Officer of Rae Barelí, *nánkár* is an allowance or deduction from the rent of land. It is of various kinds. 1st *Dehí nánkár*. Originally this allowance was made to the person who engaged for the revenue. As that person was generally the proprietor, it was at once an acknowledgment of his proprietary right, and an allowance to him for managing the village. It was deducted from the sum payable on account of the village, and it so appears village by village in an account of the settlement of *pargana* Rae Barelí by Saádat Alí Khán which is extant. In process of time, many of the villages which appear in this list were incorporated in *talukas*, and the *nánkár* is found sometimes to have been left with the old *samíndárs* entirely, sometimes in part,

and sometimes to have been appropriated by the *tallukdár*. It is not correct, therefore, to say that this description of *nánkár* pertains now to the *málguzáár*. In Oudh, it is recognized as an under-proprietary right, wherever it may prove to have been held by the under-proprietor within the term of limitation, and is either deducted from the rent of his *sír* lands, or taken into consideration in calculating his profits to determine the amount of rent he is to pay for the village, provided a sub-settlement has been decreed to him. 2nd *Ismí nánkár*. This is an allowance made by favor to some person named in the deed (granting it). It was liable to resumption at any time. If it took the shape of a money deduction, it would not be recognized in Oudh; if it was rent-free land, it would follow the *muáfí* rules; be upheld in perpetuity if granted by the *Nawábs* or Kings of Oudh, or by the Emperor of Delhi, and their *farmán* shewn for it; if, on the contrary, it was held by no valid title, it would be upheld for the life of the holder, provided it had been held for twenty years at annexation. If held for a less period it is resumed. 3rd *Tanḡhwáhí nánkár*. An allowance for work done. This *nánkár* usually took the form of rent-free land. The principal instances of it were the *Kánúngos'* allowances. Those *Kánúngos* who are retained on the establishment as such, are now paid in money, their rent-free lands having been resumed. The lands of the others have either been resumed and compensation given in a pension, or a lump sum, or they have been released for the lives of present incumbents. It has been an object of the Govt. to get rid of this description of *nánkár* as much as possible. 4th *Tallukdári nánkár*. Originally, this was of the nature of *dehí nánkár*, and was one or more villages given to the *tallukdár*, revenue free, in con-

sideration of his engaging to pay the revenue fixed upon his estate. Of late years, however, it was much abused, and villages were released in favor of *tallukdárs*, who could conciliate influential people about the *Násim* or the Court, not excepting these authorities themselves. If the King's order to release the village was procured, the *nánkár* was called *mujraí daftar*, as it then appeared in the *Diwán's* books. Notwithstanding that the British Govt. has restricted its own demand to 50 per cent of the assets, these *nánkár* villages are now maintained revenue free for the life of the *tallukdár*, provided he has so held them for twenty years before annexation. Wherever rents are paid in money, *nánkár* is a cash deduction, and it gets to be rent-free land in this way. The person who receives this usually holds *sír* besides, and *sír* generally pays some rent. From so much of it the *nánkár* was deducted, and consequently that portion came to be rent-free; but this was made up partly of the beneficial interest pertaining to the *sír* holding, and partly of the *nánkár*.

It was found in the Faizábád Settlement that the only difference between the subordinate tenures of *nánkár dehí* and *qíhdárá* (q.v.), was that in the case of the latter, land was assigned after one of two methods; in the case of the former, a portion of the rental in money, was assigned, according to either of the same two methods. (1) When a fractional share of the rental was assigned as *nánkár*, it was usually assumed on the rental of the day, and remained a fixed item without being subject to alteration. (2) In rare instances, however, such allowances were subject to annual adjustment, in accordance with the year's crop, in which case the proportion of share originally assigned, alone remained fixed. The money was either paid over by the proprietor to the sub-proprietors, or the latter

were allowed a remission equal to the amount, in the rents of any lands they might cultivate.

The following paras from a Settlement Report by the author are of sufficient interest to be given here:—

“The remission from their revenue known as *nánkár dehí*, was a privilege common to most *samíndárs*, but it was not an inherent right of proprietorship. It was allowed without exception in the case of *tallukdárs*, and it may be assumed that 90 per cent of the smaller proprietors also enjoyed it, while the remaining 10 per cent did not. This description of *nánkár* is commonly known in the Faizábád district as of two kinds. 1st. *nánkár san báís* (or 1222 *faslí*), and 2nd. *kamí rakú-mát*. During the reigns of Asfuddaula and his predecessors, the revenues of the State were sadly eaten into by these remissions and rent-free grants. Most of these as is well known, were resumed by *Nawáb Saadat Alí*, under the excellent revenue arrangements which he inaugurated. After his death the office of *Názim* was farmed by different parties, and the utmost looseness of practice as regards granting *nánkár* remissions, prevailed, until the year 1247 *faslí*, when *Saf Shikan Kḥan* was appointed *Názim* on the *amānat* or trust system, and the rule was then laid down by the Govt., that those remissions only were to be recognized, which *Saadat Alí* had left unresumed in his settlement of 1222 *faslí*. But in practice this *Názim* respected alike the *nánkárs* allowed in that year, and also all those grants by subsequent *Názims* down to his own day; he however maintained the distinction in the accounts, where the two descriptions were separately shown, and when his accounts were submitted for audit at Lucknow, they were sanctioned, the remissions of 1222 *faslí* and previous years under the

name of *nánkár san háís*, and those of subsequent years, not it will be observed as *nánkár*, but as *kamí rakúmát*, which may be rendered, unauthorized remissions: and all *nánkár* allowances that have been granted by different *Názims*, since Saf Shikan Khán's Settlement of 1247 *faslí*, have invariably been shown under the head of *kamí rakúmát*.

The method of collecting and adjusting these different remissions as between the *Názim* and proprietors, was as follows. The *nánkár* of 1222 *faslí* was debited to the Govt. demand as so much money realized. In the case of the other description the amount of *jama* was entered; from that the remission was deducted, and the balance was the actual Govt. demand. It may facilitate the comprehension to reduce the above to figures thus:

<i>Nánkár</i> of 1222 <i>faslí</i> .	<i>Kamí rakúmát</i> .
Govt. demand, . . . . Rs. 500	Govt. demand, . . Rs. 500
Realized, . . . . . „ 300	<i>Kamí rakúmát</i> , . . „ 100
Balance, . . . . . „ 200	Paying <i>jama</i> , . . „ 400
Deduct <i>nánkár</i> of 1222 <i>fs</i> 100	
Still due, . . . . . 100	

So that in one case the remission is allowed as an actual payment, and in the other it is entered as a deduction from the sum that it is the avowed intention to collect. It has already been shown why the *nánkár* remissions of 1222 *faslí* came originally to be allowed; it may now be stated that the other remissions were granted to proprietors on account of such services as presenting themselves, and attending upon the *Názim*, agreeing to enhancements of revenue, &c., and such items were struck off the amount which the *Názim* had to pay to the Govt. for farming the office. Of course the Govt.

had the power of veto, but so long as the *Názim* was in friendly relations with the Ministers of State, this power was never exercised. When such remissions had once been audited at Lucknow in the *Názim's* annual accounts, they became so far permanent that it was quite exceptional for future *Názims* to resume them. When such resumptions did however take place, redress could not be obtained at Lucknow; because there, such remissions were not looked upon as being held under any actual right. In neither of these kinds of remission was any system of percentage or proportion followed. When it has thus been made evident that the Govt. Revenue and the proprietary remissions were fixed and determined upon no known rule or principle of computation, it cannot be laid down as some have attempted to do, that the *zamíndár's* rights consisted solely in the possession of his *nánkár* and *sír*. Accepting for the sake of argument the exposition of the question, of the Settlement Officer of—, as correct, can it be believed that in those estates, and they are numerous, where the proprietor enjoyed no *nánkár* remission, his rights consisted in no more than the few acres of *sír* constituting the home farm, on which alone he was dependent for his support and profit? But we cannot accept this position as correct. The fact is, no attempt was ever made under the Native rule to define how much of the gross produce should go to the State, and how much to the proprietors. Although it may be established that under direct management the *zamíndár* obtained no more than the profit arising out of his *sír* and *nánkár*, it must not on this account be considered as proved, that these constituted the sole rights of the *zamíndár*. The system under which *Názims* held direct, leaving the proprietors their *nánkár* and *sír*, was very much akin to the

process known to our own Revenue system as *kḥām* under which the profits are sequestered, and no rendering of accounts at the end of the operation is deemed necessary.

The above remarks apply especially to arrangements between the Govt. and the proprietors. We shall now turn to the relations that existed between the latter and their sub-proprietors. When villages were incorporated into *tallukās* without purchase, and the possession of the late *zamīndārs* remained undisturbed, it was never the rule to set apart *sīr*, assign *nānkār* and fix the Govt. demand, with any reference whatever to the gross rental. In these cases it was very much the custom for the *tallukdār* to let the ex-proprietor down gently, by taking no more from him for a few years, than the latter formerly paid to the State. He would afterwards by degrees screw up the *jama*, but never to such an extent that there should absolutely be no portion of the gross-rental left to the ex-proprietor; and this was in addition to the *sīr* and *sāyar* of the village. Moreover it was by no means the invariable rule for *tallukdārs* not to assess sub-proprietary *sīr*. It was of frequent occurrence for the holders of the latter to have to pay upon their *sīr*, upon the well known *bāchh* principle, and this was more especially the case when the properties of communities consisting of numerous members, were absorbed into *tallukās*. Because in this class of cases it was by no means uncommon for the great majority of the cultivation or perhaps the whole of it, to be held as *sīr*. In the cases of which we are speaking, viz: villages incorporated without purchase, instances would arise when the *tallukdār* had resort to direct management, and on such occasions he would allow the former proprietors, (1) to hold all,

or some of their *sír*, at favorable rates; or (2) he would give them a small money allowance instead; or (3) it might be that he turned them out altogether, without shewing them any consideration whatever. In this class of unpurchased tenures it was far from the impression of the former proprietors, that it was a matter contingent solely on the will and pleasure of the *tāllukdār*, to hold *pakká* or *khám* at his option. On the contrary they believed that in all justice they had the most undeniable right themselves to hold *pakká*, under the *tāllukdār*, to the extent, and many instances are known in which the right was exercised, that they could even withdraw their village altogether from a *tālluka*, and themselves engage for it direct with the Govt. or include it in the rent-roll on similar terms, of some other estate. In such cases as these how is it possible to say that the rights of the sub-proprietors under the Native rule, amounted to no more than the profits of their *sír* and *nánkár*, and on what principle of justice could we now confine their sub-proprietary interests, to these perquisites alone?

Proceeding now to the consideration of villages held under purchase by *tāllukdárs*, it will be found that in this class of cases the former proprietors have been treated in one of the two following ways. Either they will have had some consideration shown to them at the time of purchase, known in E. Oudh as *dihdárí*, and which might be an annual money allowance, or a certain portion of rent free or low-rented land; or they have had no such consideration shown, and have been reduced to the status of mere tenants at will.

The conclusion to be drawn from the above particulars relating to villages absorbed into *tāllukas* whether by trust, force, purchase, or other means, is that it was not an

invariable rule for the *sír* and *nánkár* of proprietors or sub-proprietors, to be fixed and determined quantities. It follows that in estates incorporated under no valid tenure and for which claims are advanced which are cognizable under the law of limitations, no injustice or breach of *sanad* is committed in decreeing a sub-proprietary status. (See *Názim*.)

NAR, s. the rope by which the *pur* or *moť* (q. v.), is drawn up from the well. Also a woman, fire, hell, a gun barrel.

NARAT, s. wheat stubble.

NARMAT, s. a soft clay soil.

NARU, s. sowing by drills.

NASAB, s. family, race, lineage, parentage, —*náma* or *shajara nasab*, a pedigree table, a genealogical tree.

NASL, s. lineage, race, descent. *Naslan*, lineally, *naslan bad naslan* and *batnan bad batnan* are terms which indicate perpetuity in old native deeds. \*

NAT, s. a gipsey.

NATTHI, s. a bundle of papers strung together on a string at the corner, the record of a case, a file or bundle of official papers.

NAU-ABAD, s. a new tenant who settles in a village on the best terms he can make; unsettled lands; clearing waste and forming a *maurúsi* right in the land reclaimed.

NAUKAR, s. a servant, an employe, *naukarí*, service, employment; fixed establishments kept up for the repair of roads are called *naukar kulís*.

NAULEWA, s. a deposit of mud after floods.

NAUTIRAHÍ, s. common country bricks.

NAZARSANT, s. revise, revision.

NAZIM, s. the chief local Revenue and Executive Officer of a division (*Nizámat*), who was either a paid officer of the Native Govt. collecting at its risk, under the system

known as *amānī* (or trust), or he leased the revenue of the division at so much per annum, under the *ijārā* (or farming) system. Under the former system balances of revenue ran on till recovered; under the latter they were wiped out with the removal of the *Názim-farmer*, who became the consequent sufferer.

The *Názim* invariably fixed the Govt. demand; his powers in this respect were final, if he farmed the office. If on the other hand he managed on the part of Govt. his proposals required the final confirmation of the Minister. No rule existed under which the gross rental was estimated, a fixed portion being set aside for the State, and the residue for the proprietor. The *Názims* called on the *Kánúngos* to file lists of estates for former years, (usually ranging from 10 to 20), showing the demand of these years, and on this data the *Názim* determined the demand of the current year, which in most instances remained unaltered during his term of office. If he was clever and well supported at the Capital, he fixed a comparatively high demand, otherwise he had to be satisfied with accepting the revenue of former years. In rare instances if the demand on an estate was largely increased, or if a proprietor raised the question of deteriorated assets, a *Kánúngo* used to be deputed to make a rough estimate or valuation (*shudkár*), on the spot, and upon this, when considered necessary, something was struck off the former demand. Under all these circumstances the demand fixed by the *Názim* was the maximum sum that it was considered possible for the estate to pay, but it must be borne in mind, that the real demand was just that which was actually collected. (See *Nánkár*).

NAZIR, s. overseer, sheriff.

NAZIR, s. precedent.

NAZRANA, *s.* any thing given as a present, particularly as an acknowledgment for a grant of lands, public offices, and the like.

NAZUL, *s.* escheated lands; lands the property of Govt. in the absence of a legal owner, which are now generally under the control of Local Agents or Municipalities. These can be let out, and the rents applied to purposes of municipal improvement, but they cannot be sold without Govt. sanction.

NEKDARI, *s.* safe guard. Perquisites or fees received or collected from the *raiya*s, being shares of the produce of their lands appropriated to particular public officers or other persons in the village.

NEPE-NEPE, *ad.* slowly. *Nepe nepe baglí chale; Kahar gháw machhlí par kare;* the paddy bird moves but slowly, but he sorely wounds the fish when he makes his dart.

NEWAR, *s.* the foundation of a well, synonymous with *jamúat q. v.*

NIGRANI, *s.* supervision, superintendence.

NIJ-JOT *s.* rent-free lands cultivated by the *zamíndár* himself; practically the same as *sír*.

NIJKARI, *s.* crops, land the rent of which is paid in kind.

NIKAH, *s.* marriage, matrimony, legal marriage. —*mutá*, a marriage amongst Muhammadans for a limited time in consideration of a present. —*i muwakkat*, a temporary marriage; the offspring of such are legitimate

NIKAI or *nirwáná*, *s.* weeding, the price paid for weeding a field.

NIKAL LE JANA AURAT KA, *s.* abduction.

NIKASI, *s.* assets, income. —*khám* in Oudh meant the assets of a village as estimated in the *nawábí* for the revenue. It consisted of the *asámíncár* rental, the *sír* rents (always favorable), and the *sewáe* excluding that portion

of the full rental of the *sír* land enjoyed by the proprietors, and all the village *muáfí* of whatever sort. According to our revenue system *nikásí khám* is the technical term for the gross rental of a village the lands of which are in the main let to cultivators; when the lands are cultivated by the proprietary community, the corresponding term is *pakká paidáwári*, or net produce, which is the profit on the *sír* cultivation of the proprietors, after paying expenses of labor, stock, &c. Of the *nikásí khám* or *pakká paidáwári* as the case may be, Govt. takes half as revenue. Of the gross produce, *paidáwári khám*, the cultivator usually retains about three-fifths, he pays two-fifths to the proprietor, (*hissa paidáwár*), as rent, and of this latter portion, one-fifth is made over to Govt. as revenue, (*haqq sarkár*).

The most common basis of assessment is a revised rent-roll. This is ordinarily prepared by procuring an abstract of the village rent-roll from the *paṭwári*. From this we learn approximately (refer to article *jamábandí*), how much land is tilled by cultivators, and how much rent they pay; an average per *bígah* is then struck, and that is the average rent rate according to the village rent roll. This rate is then applied to all rent free (*sír*, *muáfí*, &c.), and favored (*birt*, *shankalap*, *biswí*, &c.) holdings in the village, the *sewáe* collections are estimated, and the total result is the assumed gross rental; half that amount, plus anything that the Settlement Officer may add on account of culturable waste, is the Govt. demand according to the revised rent-roll. Some officers are content to give their entire attention to making their revised rent-roll as correct as possible, and then to rely solely on it for their results. Others are not content till they have tested the revised rent-roll in numerous ways.

Some of these tests are given below: (1.) *A plough test.* Assume on the best obtainable data, how much land a plough will cultivate in an average way in the year, and also the money value of the net produce per plough, in each of the 3 classes of natural soils. Strike an average of yield from the 3 results, then ascertain the number of ploughs in the village, multiply the result by the average yield, and you have the assumed rental by ploughs. Halve that, add the assessment on *sāyar* and waste land as before, and you have the Govt. demand according to the plough test. Some villages receive aid from the ploughs of other villages, and others send their ploughs to help elsewhere; where this is the case a plough so borrowed or lent, may be treated roughly as equal to half a plough (see article *Hal*). (2.) *Cultivator's test.* Enumerate the resident cultivators, ascertain by wide basis of enquiry in the *pargana*, what is the net yield that each such cultivator will contribute, multiply the result by the number of resident cultivators in the village, and you have the assumed rental according to the cultivator's test. A cultivator who has lands in other villages as well, may be roughly assumed to be about equal to half a cultivator who has no such other lands. (3.) *Soil test.* Assume standard rates for the *pargana* on the usual conventional soils, (irrigated and unirrigated,) according to which agricultural arrangements are generally conducted. Apply those rates to the conventional soils, very carefully ascertained, of the village, then assess the *sāyar*, halve the result, add the assessment on waste land, and you have the Govt. demand according to the soil test. (4.) *Produce test.* Assume on the best and widest data, the yield per acre of the most ordinary crops locally grown; ascertain from the field map (*khasra*) the area under each such descrip-

tion of crop, and estimate the quantity of each such crop grown, turn this estimate into money by the application of average market rates for a number of years, and you have the gross rental according to the crop test. This test is only reliable, when applied to large areas, as a *pargana* or *tahsíl*. It generally gives a high result, and is somewhat unsafe as a check even, in assessing smaller tracts. (5.) *Average test*. An average *jama* may be struck from the aggregated results of all the above calculations, and where enquiry has been complete and standards have been carefully adopted, it will be found that as a rule the *average test* gives a result very nearly approaching the proper Govt. demand, on a large majority of villages.

These tests really embrace the whole agricultural system of a village, for, the *natural* as well as the *artificial* soils that are to produce the harvest, the hands and ploughs that are to till the ground, and though last not least, the produce that is to reward the husbandman's labour, are all duly reduced to estimate by these calculations, and the result is conveniently placed at the disposal of the assessing officer. In the Punjáb a *well test* was often used; its practical application has not been observed by the writer.

NFL, s. *níl* Persian, or *líl Hindí*, (*Indigofera tinctoria*). A tropical plant largely cultivated for its valuable dye, in Bengal, the N. W. P., and on a small scale, in Oudh. An Indigo Factory is known as *gudám níl*. The time for sowing *báwag* varies in Bengal proper, Tirhoot, and the several districts of the N. W. P. Thus in Bengal, October sowings prevail, known as *kátikí*, from *Kátik*, the *Hindí* month corresponding with October. In like manner, in Tirhoot, Sárún and Chumpárun, February sowings are general, and the factories are known as *pháguní*

from the *Hindí* month *Phágun*. In the N. W. P. and Oudh the sowings chiefly take place on the first fall of rain in June, hence the factories are known as *asárhí* or *asárhú*, from the *Hindí* month *asárh*. The *asárhí* factories have also sowings known as *Jamowá*, which is a sort of compromise between the *pháguní* and *asárhí* systems. An artificial moisture is secured in February and March by irrigation, and small patches of Indigo are sown near every available well. In Tirhoot, there is rich alluvial land, and a natural moisture is found. The preparation of the land in Tirhoot, is much more elaborate than either in Bengal proper, or the N. W. P. and altogether, a more advanced system, prevails there, and the work is regularly spread over the whole year.

The N. W. planter's work comes on him all of a heap. Thus in *Asárh* and *Sáwan*, (June and July), he has sowing *báwag*, and *mahye khúntí*, (this last term means literally stumps left for a second year's crop, the first cuttings having taken place the year previous). Then follow in quick succession, (*mahye naudhá*) or manufacture of the new crop, packing, (*bharáe gotí*), and despatch of the Indigo, (*rawángí mál*).

The term *mahye*, as understood by planters, comprises the several processes of cutting plant (*kaṭáí*), filling and watering of vats (*bojháí*), and beating or agitating of the fermented liquor, *mahye* proper. The plant is cut and loaded on carts or where water carriage is available, on boats, and thus brought to the factory. There is a large reservoir, (*khazáná*), filled with water, raised generally by a Persian wheel, (*rahat*).

The fresh plant as it is brought in from the fields, is filled in steeper vats, (*hauz bojháí*), and pressed down with beams of wood, *dabautá*, interlaced with bamboos,

water is then let in from the reservoir, and steeping or fermentation allowed to go on from 10 to 12 hours, according to the state of the atmosphere. After fermentation is complete, the liquor is drawn off into a lower beating vat, (*haus mahye*). From 10 to 12 men known as 'beaters' or *mahuneans*, now enter the vat with shovels, (*pharuis*), and begin beating, *mahye*, which continues from an hour and a half to two hours, and by this means, a great quantity of carbonic acid is disengaged, and the particles of Indigo get thoroughly exposed to the atmosphere, and obtain their requisite supply of oxygen, after which they granulate. The vat is now allowed to settle, the Indigo gradually subsides, and the water which separates, is drawn off, and is of the color of dark sherry. A sediment is left at the bottom of the vat, which is collected and discharged into a cistern alongside, and runs through a strainer, (*channá*), into the boiler, (*karáh*), when it is heated to boiling point. From the boiler the liquid Indigo, *mál*, is run on to a table, on which is spread a sheet and allowed to filter through, until it runs clear. The day following, the Indigo fully drained is of the consistency of curds, when it is removed to the press house, put into presses, and subjected to severe pressure. With the aid of nuts and screws, a solid mass is thus obtained, which is taken to the drying house, (*barí khána*), placed on a cutting frame, and cut with brass wire, into cubes or cakes (*gotí* or *harí*). The cakes are placed on wicker work shelves, (*chálí*), to dry. A whitish efflorescence soon covers the cakes, and a strong smell of ammonia prevails throughout the drying house. When quite dry, the cakes are taken down, brushed, assorted according to color and quality, (*rang mílán*), and packed into boxes for export. After the despatch of the Indigo, the N. W.

planter has little or nothing to do, till the following June.

In Tirhoot, on the other hand, the preparation of the land is commenced in October. The first process is to dig up the stumps, none being left on the ground. After this the land is twice ploughed (*somrá* or *dochás*), and a flat roller, (*hengá*), passed over, to break the clods, and keep in the moisture. If the *síth* or *jhúthí*, or refuse Indigo stalks, (a rich manure), has not already been spread on the land, and allowed to decompose, it is now spread, and to save time, set fire to, and the ashes well ploughed in. Next follows *chikhúrní*, a process by which all the smaller clods are pulverised, and all grass and refuse removed. The land is then finally ploughed and rolled, and allowed to rest till the end of January. In the beginning of February sowings begin, and last to the end of March. In April and May the young plant is weeded, (*sohní*). About the middle of June or first week in July manufacturing begins, and lasts without interruption to the end of September. In October, the cakes are taken down from the shelves where they have been drying, brushed, packed in boxes weighing about 3 factory *mans* each, marked and numbered, and finally sent down to Calcutta for sale, and shipment to Europe, China, Persia, and America.

**NILAM**, s. auction, public sale; *kharídár i nílám*, auction purchaser.

**NIMAKSAR**, s. a salt producing site or tract, called also *dawanah*, *nonarah* and sometimes *aihrí*. from the working of which under Native rule an important item of *sáyar* revenue was realized. Of these, where earth salt is made, there are two kinds, namely, *síchan* and *goran*. The former from the verb *síchná*, to moisten, bedew, and the latter from the verb *gorná* to dig, scrape. The *síchan*

*nimaksár* formerly occupied in Oudh very extensive tracts, but since the manufacture of salt has been prohibited by the Govt. these tracts have for the most part been brought under cultivation. This was easily practicable in a *síchan nimaksár*, because in the surface soil by itself there is no saline property. Such soil became impregnated with salt, chloride of sodium, by being irrigated with salt, water drawn from wells dug in the vicinity of the works; and after a year or two of disuse as a salt producing tract, the soil returns to its natural condition. In this kind of *nimaksár*, the earth is used simply as a medium to strengthen the salt water drawn from wells. A certain quantity of the surface soil is loosened and irrigated with the salt water. The action of the sun on this for two or three days, according to the season of the year, causes all the salt to effloresce. It is this efflorescence, or prepared salt earth, which is used in the manufacture of salt in a *síchan nimaksár*. The *goran nimaksár* is of a different kind. This soil is unculturable, because the surface soil is purely saline. The saline deposit is mostly superficial, but in some places sub-strata of saline earth exist. These tracts are most productive in the hottest weather, but alimentary salt can be easily made from surface scrapings at any time of the year, except after heavy rain has fallen.

For a description of the manufacture of licit salt by solar heat, see *khárid-non*, the process being in both cases identical. The licit manufacture of salt direct from salt earth could not be profitably carried on by any other process, on account of the expense of fuel to produce artificial heat and the cost of iron boilers, but as regards illicit work this method is almost impracticable as the evaporation must take place in the open air. As a rule, illicitly made alimentary salt is manufactured by artifi-

cial heat. The work must be done secretly, and by turning out small quantities as often as possible and selling the article cheaper than the imported salt, which has paid the Govt. a duty of three rupees per *man*, a large profit is made. The fire process, which is exceedingly simple consists of two parts, viz: the preparation of brine (*ras*) and the manufacture of salt (*non*, *numak*, *rám-ras*) from the brine. Salt earth is scraped in places, where it is loose and ripe, by the hand or by a scraping instrument (*khurpah*, *khuptah*, *kulába*), and removed in baskets or tied up in cloths to the interior of dwelling houses. This salt earth is then placed in a filter (*aihrí*), not too tightly but evenly, and water gently added, so as to consolidate it somewhat and permeate the whole mass. More water being added, it should gradually percolate through, taking with it in solution from the earth, the whole of its original saline properties. Filters are very rudely constructed. When it is intended to work on rather a large scale, an earthen trough is made from about 6 to 12 inches in depth by about the same in breadth and from about four to six feet long, a foot or so above the level of the ground. Along the bottom of this is placed a layer of stones or bricks in rows, on which are spread the largest leaves procurable. Leaves from the *bargat*, *dhák*, *mahuá*, &c. are generally used, and on the top of these again is laid a thin mat made of reeds, grass, straw, &c., the space between the stones forming a channel, through which the brine runs into a vessel so placed as to catch the droppings at one end of the filter. Many filters are simply the ordinary basket (*tokrí*, *jhauwá*, *daliah*), made of *arhar* twigs. The inner sides of this filter are covered with old cloth, straw or the like. The salt earth is placed lightly in, but tighter nearer the sides than in the centre, and water

being added, it percolates through and is received in a vessel placed a little below the centre of the basket. Often times earthen pans of all shapes and sizes are used to produce brine by filtering salt earth.

The brine (*ras*) being made, it is placed in a boiler (*karhái*), very often an earthen cooking pot is used, and exposed to artificial heat, and kept to boiling point till the salt is deposited at the bottom of the boiler. The liquid at the top is then poured off, the salt removed and placed in a cloth; water is sprinkled over the salt which is then tied up tightly to force out all liquid, and the bundle (*sáffí*) is placed in a heap of ashes for a few hours. Cow-dung ash (*kandá kí rákh*) is the best. Ashes have the power, while the substance is moist, of withdrawing from the salt most of its impurities, such as *soda*, *lime*, *magnesia*, &c. Edible salt almost pure, though it may be a little discoloured, can be made as above described from salt earth; and as the manufacture is secretly carried on in the inside of dwelling houses, and during the night time, detection is very difficult. When the salt soil is ripe and strong (*tez*), about five *sers* of dry earth will produce from 8 to 10 *chittacks* of salt.

*Khárí*. Glauber's Salt, Sulphate of Soda (*khárí*, *khárí-non*). The manufacture of this substance, which is almost invariably done by solar heat can be only profitably carried on at the hottest and driest time of the year. The plant for a *khárí* manufactory ordinarily consists of a filter, similar to the one described above, but of larger dimensions, receptacles or reservoirs (*haudá*, *haud*) for the collection of the liquor from the filter, and a shallow masonry pan (*pattá*) made of consolidated *kankar* with a thick surface coating of lime plaster. The size of the *pattá* is generally about 14 yards, long by 12 yards, broad

and from five to six inches in depth. This is sub-divided into four or five compartments (*kiyárí*) which should be on different levels so as to make the transfer of brine from one to another an easy matter. The pan and filter are constructed on a tract of *khárí* soil where water is convenient, and in the early part of March work is commenced. The soil is then ripe and loose, and can easily be scraped and collected. It is removed to the factory site in baskets, (sometimes cattle are employed), and put through the filtering process described above. When sufficient brine is collected to fill the *kiyáris*, the whole are filled with it, and exposed to the action of the sun. On the second or third day, according to the sun's power, the contents of one *kiyárí* are run off into the others, and after a like interval another is emptied, and so on till the concentrated brine is all collected in one *kiyárí* for the *khárí* to precipitate. The process of filling the empty *kiyáris* with fresh brine is steadily continued. In the *khárí* soil there is always a percentage of common salt, more or less high. During the process of solar evaporation these two substances precipitate in the following order:—First, Sulphate of Soda (*khárí*). Secondly, Chloride of Sodium, salt (*nimak*). It is thus a comparatively easy matter to remove the upper layer of salt from the *khárí*, and so produce both substances in a state of separation. This is generally tried by licensed *khárí* makers. A factory of the dimensions given above, worked for about four months, four or five workmen being employed, would produce from 200 to 250 British *mans* of *khárí*.

*Saltpetre*, Nitre, Nitrate of Potassa (*shora*) is manufactured by lixiviating nitrified earths and evaporating the liquor thus obtained by artificial heat or by solar evaporation. Saltpetre or nitrous soil, (*shora kí maṭṭí, loná*), is

found abundantly in most old towns and villages, on the walls of the houses, on the sides of the roads, on the surface of nearly all the uncultivated soil within or in the immediate vicinity of the village or town. It is very rarely met with at any distance from a place which is not or has not been inhabited. The nitrous efflorescence is always procurable except during the rainy weather months or when the surface soil becomes wet from occasional showers of rain, but is most abundant from January till June. Saltpetre soil always contains more or less common salt and in Oudh is often intermixed with patches of purely salt earth. There are two distinct processes in the manufacture of Saltpetre, namely, the production of the crude article (*shora khám, kachchá shora*) and the preparation from it of the refined staple (*shora pukhta, kalmí shora*). The former is again sub-divided into the artificial heat method (*jurriah*) and that by solar evaporation (*ábí*). In these two systems of the manufacture of the crude article, the first stage, the production of brine, is in its detail the same; i.e., nitrous soil is scraped where plentiful and collected at the factory site, where it undergoes the lixiviating process described above, the same kind of filter as a rule being used, but sometimes the makers preferring one of a circular shape and somewhat deeper. The brine (*kachchá-ras*) is received in a reservoir and is generally allowed to stand till a certain quantity of insoluble sediment settles. The second stage of the artificial heat process is carried on by transferring the brine to a shallow iron boiler and keeping it boiling—all scum forming on the surface being removed—till the liquor has reached a crystallizing point. This is generally ascertained by dropping a little of the liquid on a leaf or other cool surface, and if the liquid solidifies, no more

boiling is needed. The liquor (*pakká ras*) is then poured off into earthen pans and allowed to remain till all sediment settles. It is then removed to other pans to crystallize, and the saltpetre becomes separate from the mother-liquor (*tor*). This *tor* contains common salt and other soluble foreign matters, which, in a factory licensed only to manufacture crude saltpetre, must not be re-boiled, but mixed with the useable soil of the factory. In a solar heat (*ábí*) factory, which can only be worked during the hottest and driest weather, a masonry pan similar to the one already mentioned is used, and the process is nearly the same as that there described. Saltpetre brine is poured into the *kiyáris*, and after exposure for a day or so the scum (*paprí*), which forms, is removed and some earthy sediment falls. The liquid is in the same way run through the whole of the *kiyáris* of the evaporating pan, till, in the last the concentrated brine being collected, the formation of the saltpetre takes place. Here more sediment falls, than salt and saltpetre. These two latter must not be removed separately, but the two intermixed should be scraped out of the pan. The crude saltpetre so taken out is placed in baskets to drain off the mother-liquor, water sometimes being used to wash the substance and hasten the drainage. When dry, the crude saltpetre is ready for the market. To absorb the drainings from the saltpetre heap, ashes are often placed around its base. The ashes thus lixiviated help materially to strengthen the nitrous properties of the soil\* with which it is always intermixed. The mother-liquor left in the reservoir or pan is re-mixed with the useable soil of the factory. In saltpetre refineries the extraction of salt is permitted under the conditions of a license granted by the Inland Customs Department, and there the mother-liquor of both

the processes just described is boiled, the first deposit being salt which is carefully removed, the liquid on cooling producing a little more saltpetre.

The secondary (*do-bárah*) or refining process is only allowed in licensed saltpetre refineries, (*pukhta koṭhí*) the first stage of which consists in putting a solution of crude saltpetre dissolved in water (*paniá táo*) into an iron boiler to which heat is applied. As soon as the liquor begins to boil, a dirty frothy substance, of vegetable and animal matter and which at times contains a proportion of Sulphate of Soda, forms on the surface. This scum is steadily removed and mixed with the nitrous soil of the factory. As the boiling continues, earthy matter containing Carbonates of Lime and Magnesia precipitates. This should also be constantly taken out with a ladle (*hauthá*) to prevent its forming a hard crust on the bottom of the boiler. The liquid being boiled for some time, impure common salt (*sita*) begins to deposit, which is likewise withdrawn and set aside. As soon as a drop of the boiling liquid will solidify on being placed on a cool surface, the contents of the boiler are drawn off into a vat and all sediment allowed to settle. Sprinkling with cold water facilitates the deposit of the sediment in this case. The clear liquid is then transferred to another vat for cooling and crystallization. It takes from two to four days, according to the time of the year, for the liquid to thoroughly cool and the crystals to form. To aid the formation and to enlarge the size of the crystals, frames made of split bamboos, twigs, &c., are placed in the liquor and on these the larger crystals form, the smaller settling down at the bottom of the vat. When ready, the saltpetre thus refined is removed carefully and drained, and the staple is fit for the market. The mother-liquor remaining

is often used instead of water to dissolve the crude saltpetre, (*do-bárah táo*). Another form of *galái* is to dissolve crude saltpetre in *kachchá ras*. This is known as *ras galái*. The impure salt educed in the different stages of the manufacture and refining of saltpetre in a licensed refinery is collected and as a rule is daily put into a vat with water, with which it is well mixed up, the salt remaining in solution while all earthy matter settles to the bottom. This liquid is then transferred to a boiler and boiled down till the common salt precipitates, the liquor is then poured off into a vessel, from which a still further quantity of saltpetre more or less pure is obtained. The salt is removed and placed in cloths, sprinkled with water and tightly tied. The bundles of salt are placed in ashes inside the Govt. godown for about 12 hours, when all moisture being withdrawn from the salt, it is weighed, and the quantity entered in a daily register kept by the Govt. Excise Agent.

*Rási* and *Sajjí*, impure Carbonates of Soda. These substances are manufactured from *reh* soil, fossil alkali. *Rási*, from *ras*, essence, is the brine obtained by lixiviating the *reh* and concentrated by solar evaporation. *Sajjí* is the fused solid obtained by mixing *reh* with water and exposed to artificial heat. The product from both processes is crude Carbonate of Soda, and is largely used in the manufacture of soap and tobacco. The *reh* soil in its natural state is greatly used by *dhobís* in the washing of clothes, and by the makers of *kánch*, crude glass, (*q. v.*), it is used also, but with them it undergoes a process of moistening and subsequent drying in the sun, the crusts forming on the surface being removed and mixed with other ingredients.

Genuine *reh* soil differs from other saline soils yielding

Sulphate of Soda and Nitre, as it contains no common salt. But here and there in large *reh* tracts patches of salt and *khárá* soil are to be met with. If these soils are used intermixed with the *reh* in the manufacture of *sajjí* or *rásí*, there will be no formation of salt. Those licensees who wish to evade the condition of their licenses strive to collect salt or *khárá* soil separately and utilize it at the factory, apart from the licensed product, that is to say, such soil must be filtered by itself, and the brine exposed to solar or artificial heat quite separate from the *sajjí* or *rásí* process.

The plant necessary for a *rásí* factory consists of a filter and a masonry pan. These are similar to those described for *khárá*. The filter is however much longer and is generally slightly raised in the middle so as to allow the liquid to fall out at each end. This is daily well-filled with *reh*. Water being poured on, it percolates through taking in solution all saline matter. The brine thus obtained is poured into the evaporating pan, and is there exposed to solar heat till nearly all the liquid has dissipated. The substance remaining is collected and put up in heaps on ground a little raised to drain and dry, when it is then ready for the market. The manufacture is only carried on during the hot dry weather. The yield is great. An ordinary factory worked by five or six men will in one season produce over 250 British *mans* of crude Carbonate of Soda. Cattle mostly donkeys, are employed to carry the *reh* to the factory, the site of which is as much as possible, due regard being had for the water supply, in the centre of the tract of *reh* soil being worked. This *rásí* is very often miscalled *sajjí*.

*Sajjí* is manufactured by artificial heat, and a *sajjí* factory is really nothing more than an open top kiln (*bhatṭhā*) This is a simple construction erected as often as occasion

requires on different parts of the *reh* tract which is being worked. Its formation as a rule is as follows, namely, a plot of ground about 3 yards square is excavated to the depth of about 3 feet, the earth taken out being used to make four walls about 3 feet high all round the edge of the excavation, furnace holes being left open on two sides. A little above the level of the ground a layer of logs is put across covered with a thick coating of clay, and on the top is placed a flooring of prepared clay about four inches thick; the four walls rising above it all round to a height of about  $2\frac{1}{2}$  feet, thus forming a receptacle in which to conduct operations. Fire is lighted below, and as soon as the kiln is a little dry, it is filled with *reh*, water is added, and the two well mixed together, a fairly good fire is kept continually burning, the substance being rolled and moved about the whole time by a man at each end of the kiln. As soon as there is space, and the first supply is ready to form into a solid mass, more *reh* with water is added, and the work thus goes on without intermission, day and night, till a consolidated mass is formed filling the whole kiln. This is allowed a day or two to cool, the walls are then removed, and the *sajjî* taken out in large blocks. The walls may be run up again on the old foundation, but if the *reh* has all been utilized near the old factory, the manufacturers will start work anew on another site. The manufacture of *sajjî* can be carried on at any time of the year except the rainy season or when heavy winter rains fall.

**NIRAI** or *naulâi*, *s.* wages for weeding synonymous with *chikharwâi*.

**NIRKH**, *s.* rate, price, market rate, the standard rate at which the lands of a village or district are assessed. —*nâ-ma*, a table of rates or prices, a price current.

NISBATNAMA, *s.* a geneological table, also called *kursí-náma* and *nasabnáma* which see.

NISFA-NISF, *s.* by halves, half and half.

NISHANDIH, *s.* to identify, to point out.

NIYAMPATR, *s.* a deed or contract. A declaratory deed by a *Hindú* widow that she had adopted a son.

NIYAT, *s.* intention, design, will, purpose, object, aim.

NIYAZ, *s.* assignment of revenue for the relief of the indigent. Also a petition, a prayer, indigence, an offering.

NIZA, *s.* contention, litigation, dispute, controversy.

NIZDAT, *s.* the inefficient balance account was so called.

NUKS, *s.* a defect, blemish, detriment.

NUKSAN-I-KHAS or *sát*, *s.* personal injury, special damage.

NUKTA CHINT KARNA, *v.* quibbling, scrutinizing.

NUMAISH-GAH, *s.* museum or exhibition, also called *ajáibghar*.

## O.

OBEGAN, *s.* low lands.

OGAL, *s.* a kind of well.

OGAL or *okhal*, *s.* waste brought into cultivation.

OLT, *s.* mode of estimating from the known produce of a *biswa*, that of a *bígh*.

ORT, *s.* steep bank at the water's edge, a piece of dry land left uncultivated, synonymous with *karára*.

OSKUNA, *v.* winnowing, separating good grain from bad.

OWA, *s.* elephant's pits.

## P.

PABAND-I-HUKM, *s.* subject to rules or orders.

PABER, *s.* sowing broad cast, also called *chhitáo*, and *chhíntab*.

PACHAR, *s.* low land.

PACHDO, *s.* division of grain, two-fifths to the *samíndár*, three-fifths to the *asámí*.

PADER, *s.* the village common.

PAH, *s.* (1) in S. Gonda waste land the first year it is broken up; (2) in N. Gonda land that is under regular cultivation, as opposed to *dosál* (land in the second year of cultivation,) and *banjar*, (land just broken up); (3) in Faizábád land let for two or three years at rising rents, and allowed to lie fallow every third or fourth year.

PAHABANDI, *s.* the opposite of *gáṭabandí*, or *khet-baṭ*, (q. v.).

PAHCHANNA, *v.* to recognize.

PAHIKASHT, *s.* a cultivator who lives in one village, where he ordinarily has his principal farm, and cultivates some land in another for which he finds he has stock and time. A non-resident cultivator. The marked distinction between a resident and non-resident tenant is this, the former may be considered a fixture, and he goes on manuring and cultivating from year to year, it may be from generation to generation, giving the proprietor no concern about the letting of his land, or the realization of his rent; a non-resident again is an uncertain cultivator, he has his legitimate cultivation in the village in which he lives, which he supplements by extra land where he can find it, to which he devotes little labour and only the fag ends of his time, and which he relinquishes whenever it suits him; the one tenancy implies certainty and the other uncertainty.

PAHTA, *s.* a harrow.

PAI-DAR-PAI, *ad.* successively.

PAIDAWAR, *s.* produce, also *hásil*, —*hál*; present assets. —*khud-ro*; spontaneous produce.

PAIGAM, s. a message.

PAIK, s. a foot messenger. A person employed as a night watcher in a village, and as a runner or messenger on the business of the revenue.

PAIKAR, s. a broker.

PAIMAN, s. a promise, oath, compact.

PAIMANA, s. a measure; *paimáish*, measurement; *paimáish-dihí*, village measurement; *khasra paimáish*, the field survey; *ilmí-paimáish*, the revenue survey. There was much want of uniformity in measures during Native rule. Thus the unit of linear measure, the *háth* or cubit, varied in Oudh from  $19\frac{1}{2}$  to 20 inches. It was divided into 6 *mutthís* or hand breadths, (a hand in stable phraseology), and into 24 *ungals* or finger breadths two *háths* were equal to one *gaz*, which was divided into 9 *girahs*. In applying this unit to land measurement, 5 *háths* were generally equal to 1 *kasí* or *láthá* (staff,) and 20 *láthás* to one *ḍorí*, (rope or chain.) But in the west of Sultánpúr, where one *pakká* was equal to  $2\frac{1}{2}$  *kachchá bígahs*, the *kachchá biswa* was 10 *kasís* by 5, thus making the *kachchá bígah* 60,000 square inches. In Baiswára, again, the *kasí* was only  $3\frac{1}{2}$  *háths*, equal to 65 inches, (or two paces, equal to 66 inches). and the *kachchá bígah* was 20 *kasís* square, or only 26,000 square inches, taking the *kasí* at 65 inches. Towards Mánikpúr the *kachchá biswa* was  $9 \times 5$  *láthás*, which made the *bígah* there 45,000 square inches.

The different yard measures formerly in use in Hindustán are countless, the more important were, the *Sikandarí gaz*=26 inches, used in land measuring, till Akbar's time; Akbar's cloth measure= $34\frac{1}{2}$  inches. and his *gaz iláhi*, the standard measure of the Empire= $33\frac{3}{4}$  inches. The Akbarí *bígah* of 3,600 square *gaz*=2,600 square

yards, = 0,538, or somewhat more than half an acre, on the above estimation. The *gaz iláhi* is still in common use. The standard *bíghah* of Hindustán is now 3,600 square *iláhi gaz*, or 3,025 square yards, or five-eighths of an acre.

PAITHNA, *v.* to rush in, to enter.

PAKHAL, *s.* a leather water bag, two of which are slung over a pony or bullock.

PAKKA or *pukhta*, *a.* the term now applied to the tenure under which a property is held under sub-settlement, (see Act XXVI of 1866). The following report by the author on *pakká* or *pukhta* holdings, and the articles *nán-kár*, and *Názim*, throw much light on the former Native revenue system of Oudh.

1. "A *pukhta* tenure is to be recognized by the fact that after paying the demand which must be a fixed lump sum, the profit or loss pertains to the engagement holder (*kabúliyatdár*), whether he makes the collections or not. It is not absolutely necessary that he should personally collect the rents, as will be seen from the following instances: When he had difficulty in collecting the rents owing to the recusancy of the tenants, it was usual for the engagement holder to seek the aid of the Govt. authorities, who thereon appointed a man called a *jamog-dár*, to make the collections and debit them to the revenue of the engagement holder. If the full amount of the Govt. demand was not realized, the engagement holder and his surety were as fully responsible for the balance, as if the former had remained in rent collecting possession. He was also answerable for all the expenses of the temporary collector and his establishment. This system of *jamog*, was neither more nor less than what our Revenue officers know by the term *kurk tahsíl*, as defined in

paras 72 to 76 of the Directions published for their guidance. So much for the voluntary *jamog* system; but it was usual for the Govt. authorities to adopt the same plan when they had, or assumed that they had, reason to apprehend default on the part of the engagement holder. This of course as far as the latter's wishes were concerned, was involuntary.

It was very usual for engagement holders to have the amount of their revenue assigned by Govt. to some of its military servants in lieu of their pay, and the *Názim* then debited the amount to the pay of the Regiment to which such servants belonged, under what was known as the *kabæ* system. In such case the military officer (*kabzdár*) used to depute his own collector (*jamogdár*) to act for him, the engagement holder (*kabúliyatdár*) being responsible for all expenses. It was also very common for the engagement holder to nominate a surety (*mál zámin*) for the amount of his revenue, and in this case the collections were assigned to the latter, in the capacity of *jamogdár*. Bonds used to be executed, under which the surety became responsible to Govt. and the engagement holder to the surety. In each of these three instances the engagement holder did not collect the rents, but he was nevertheless known to hold the village *pakká*, and to be solely interested in the profit and loss.

It was also quite possible for the *zamíndár* to be in rent collecting possession of the village, and yet for the village to be the opposite of *pakká*, that is, *kachchá*. This often happened when the *zamíndár* declined to pay the assessment fixed upon the village, and the profits were too small to meet the expenses of a regular collecting (*jamog*) establishment. In such cases the Govt. officials were in the habit of making over the collections to the *zamíndár*

out of engagement, taking an agreement from him to pay the full amount realized into the Govt. Treasury. No responsibility rested in this case with the *zamíndár* to make good any difference between the sum collected, and the sum for which he declined to enter into engagements. In lieu of his labour, however, he was permitted to retain the same personal allowance (*nánkár*), as he enjoyed while he held the village under regular engagement; and he was also left in rent-free possession of any *sír*, that he may have tilled with his own stock at the time that he relinquished the *kabúliyat*.

The above details pertain to the arrangements entered into between the Govt. officials and the proprietors or *kabúliyatdárs* of estates. I now proceed to consider the relations that existed between proprietors and sub-proprietors under the Native rule. It was common for the proprietors to apply the system of *jamog*, as above described, to their subordinate proprietors in regard to *pakká* villages, in much the same manner that the Govt. officials applied it to themselves. But their procedure was entirely different in regard to their *kachchá* villages. In the case of the latter, the ex-proprietors were only employed to make the collections, when they happened to have accepted the service (civil or military) of the *tāllukdār* or proprietor; and they then had to account for the full amount collected, receiving their pay as a remission. If such servants were in possession of *sír*, *nánkár* or other ex-proprietary perquisite, prior to their being entrusted by the proprietor with the duty of collecting the rents, it was continued to them, in addition to the remission in lieu of wages. There was this marked difference in the conduct of the Govt. officials on the one hand, and the proprietor on the other in regard to holding land under

direct management, viz : that as an invariable rule the *former* allowed the proprietor out of engagement to retain his *sír* and *nánkár* under any circumstances, while it was, it may be said, quite exceptional for the *latter* to allow the ex-proprietor out of village management to continue to hold his *sír* and *nánkár*.

On a full consideration of these circumstances it may be yielded that it is perfectly correct to hold that person to be in sub-proprietary possession of the village, who receives the profits and is responsible for the loss. Under the Native rule the words *pukhta* and *pukhtadári* were unknown, they are a recent creation of those who use our pompous mongrel *kachahrí* phraseology. In former days, when an ex-proprietor leased his village for a fixed sum, he was said to hold it *pakká*, whether any of those rights which we now define as sub-proprietary, were still reserved by him or not.

On the other hand, if a stranger leased the village, the transaction was invariably designated an *ijarah*, or as *mustájarí*, and never as *pakká*; the word *thíká* was rarely or never used before our time. The words *pakká* and *kachchá* were always used under the king's Govt. antithetically, and they must be held to have had a direct connexion with former rights. Because, as has already been shown, if a stranger leased he did not hold *pakká*. If there were no rights, there would have been no use for the antithetical word *kachchá*, and it therefore follows that where the two words *pakká* and *kachchá* are found in use, more than a farming or leasing tenure is at stake. There is in the minds of the claimants of sub-proprietary tenures a vast distinction between *pakká* and *thíká*. By the former word they unmistakably mean what we have now designated a *pukhtadári* tenure, but the rendering

which they would wish us to accept is wrong, the correct meaning being that which I have already above given."

PAL, s. a layer of straw or leaves between which fruit is ripened. \*

PALA, s. frost, snow, leaves of a tree called *jharberí*.

PALIHAR, s. land tilled three years and then left fallow for a season.

PALLA, s. three *mans* or *mánds*.

PALO, s. the circle of land furthest from the homestead, and which is of the least rental value, from the difficulty of manuring it, (E. Oudh); the word is taken from *palai* which means the outlying twigs or branches of a tree.

PAN, s. plantations of the succulent creeper, called *pán*, (*piper chavica*) are common throughout U. India. In this leaf, betel-nut, lime and aromatic and other astringent ingredients are rolled up and handed to guests on all ceremonial visits, and it is chewed like tobacco. The plant thrives best in a stiff soil, which is retentive of moisture. The site selected is generally an elevated spot with a good slope. The *Tamboli* or *Barai* then proceeds to plough or dig, level, and clean the land thoroughly; this done, he encloses it with stakes and brushwood, and he then covers it in with a roof of *senṭhá* grass. Shallow trenches are next scooped out about 2 feet wide by 5 or 6 inches deep. These trenches are about 5 feet apart, water is then let into them, and when the soil is thoroughly saturated, the planting commences, which is performed in this wise. A full grown plant, after it has been sufficiently stripped, is cut down close to the root. It is then divided into three or four portions, and these are laid horizontally in the trenches and covered over with earth. In the course of a few days at each knot or excrescence sprouts will appear, and each of these sprouts becomes a

separate plant and is trained to grow upon sticks fixed in the ground for the purpose. *Pán* planting goes on from February to April, and except when rain happens to fall, each row receives two and sometimes three waterings daily. From about the middle of June, commences the stripping of the leaves, and it continues regularly for about a year, after which the plant becomes exhausted, and is used for stocking a fresh plantation on another site, the old site being allowed to rest for a year or two. The leaf is sold in bundles of 200, called *ḍholís*, the price varying according to quality and age of leaf from  $1\frac{1}{2}$  pice to as much as 14 *ánás* per *ḍholí*. The plantation usually consists of 20 rows, or as they are styled *antar*, and it is reckoned that one row or *antar* should on an average yield Re.  $\frac{1}{8}$ . Several kinds of vegetables are also frequently cultivated within the limits of, and around, *pán* gardens. All produce combined, the yearly return accruing to a *Tambolí* from his plantation may on an average be set down at from Rs. 25 to 30. Rent is paid to the landlord at the rate of 2 *ánás* per row, which comes to Rs.  $\frac{2}{8}$  on the whole. Amateur gardeners are now taking a lesson from these *pán* gardens, and are making similar conservatories, to protect ferns, caladiums and other foliage plants from sun and frost.

PANAH, s. refuge, shade, shelter, protection.

PANCH, s. an arbitrator, hence *pancháit*, a jury. It is generally thought that the *panch* system, which is popular when properly carried out, is not so well worked in our territories as it might be. A *Sultání panch* is one appointed by the authorities, not chosen by the parties. *Panch men Parmeshwar* is a saying, which is as old as the hills.

PANDA, s. the servants of Jagan-náth whose duty is chief-

ly in the Pagoda. The vile *Pandás* of *Purí* is a saying in every mouth.

PANDHAR, *s.* irrigated land.

PANDRÍ, *s.* land under preparation for next year's sugar-cane crop, (Sháhjehánpúr). There are two distinct sugar-cane rates, called *paloch* and *khárog*. When the land is left fallow the autumn preceding planting, the cane is said to be grown *paloch*; no rent is taken the year the cane is planted, (the *pandrí* year), but a special rate is taken the year it is cut. In this case the crop occupies the land two years. Sometimes an autumn crop is taken the season before planting the cane; this system is known as *khárog*.

PANGAT, *s.* a dinner given at a marriage, betrothal or other festive occasion.

PANIA, *s.* the day on which the new *asámíwár* settlement of rents is annually made.

PANJA, *s.* land that cannot easily be irrigated.

PANJURÍ, *s.* high bamboo sides to a cart to make it hold a large load of sheaves, when the corn is being carried to the threshing floor.

PANS or *khád*, *s.* manure, a dunghill. In no country in the world is the necessity for manuring the land more appreciated than in India, and in few is the supply more wasted. It is as a rule, to which there are of course exceptions, carelessly collected and stored, and for the eight dry months of the year, the sweepings of the stable and the cow-house are used as fuel. It is only during the four wet months that animal manure finds its way into the ground. A prolific source of manure, the bones of dead animals, is also lost, owing to the prejudices that preclude their being utilized. But all this notwithstanding, careful enquiry at Faizábád established, that a household

with its average complement of 5 souls, makes enough manure to fertilise in an average way  $\frac{1}{20}$  of a *bíghah*, while a plough with its usual accompaniment of 7 head of cattle, did the like for 1 *bíghah* and  $\frac{1}{20}$  of land.

The following account of night-soil farms at Monghyr and Farrukhábád is by Deputy Surgeon General James Irving, and is of practical interest. "In and around the town there are public latrines to which the inhabitants resort. There are also three small conservancy farms in connection with the latrines, one containing five *bíghahs* of land, and the other two, four *bíghahs* each. The farms are in three different situations, so as to be close to the latrines. On an average the municipality paid for the land Rs. 5-8 per *bíghah*. In each farm a portion of land is reserved for trenching each year. The total amount of land thus reserved out of all the farms is four *bíghahs*. For this reserved land the tenants pay no rent. Each year a similar amount of land is reserved. The patch of land manured during the year is, with the rest of the land, (saving the reserved portion), let each year on the 1st April to the highest bidder. Thus some of the land may not have been manured for two years. The night-soil is brought from the latrines daily and deposited in *shallow trenches* a foot deep and a foot and a half broad. After each daily deposit a little dry earth should be sprinkled over to prevent any bad smell, and when the trench is quite full, a similar one should be opened parallel to it, and about a foot distant. In Monghyr there are eighteen public latrines, of which nine are *pakká* and cost about Rs. 800 each; and the *kachcha* ones cost Rs. 120 each. The best floor for such places is undoubtedly asphalt. A flooring of this substance does not permit any soakage of urine or other liquid, and it

may be tarred every now and then. At the end of three years each of the three farms is fully manured, and when such is the case the remaining parts of the same ground are commenced upon, the portions of each farm that are reserved being those which have been longest without manure. It is the duty of sweepers to remove the night-soil, which is carried in covered baskets from the latrines to the trenches. The establishment of sweepers, with supervision, costs about Rs. 4,000 a year. The sweepers dig the trenches. Splendid crops of vegetables, (country and English) are produced on the manured land. The land when taken up costs on an average Rs. 5-8 per length of 20 *cottahs*, or 19 feet 9 inches by 17 feet 8 inches. When manured it brings at auction on an average Rs. 18-14 per *bíghah*.

“To show what has been done elsewhere it may be stated that Mr. Buck at Cawnpúr raised the rent of 50 acres from Rs. 500 to Rs. 2,000, and he writes to me as follows:—“I took the idea from the system in force at Farrukhábád, which has been carried out by the natives themselves for ages. As much as Rs. 15,000 to Rs. 20,000 is there paid annually by the cultivators to the *mehtars*. About 700 acres were under a triple crop of Indian-corn, potatoes and tobacco, (all grown in one year), when I was there, besides a large area under sugar-cane and other fine crops.” Mr Buck further states as follows:—“Here is an account on which you may rely. My servant who was put in charge of the municipal farm, Cawnpúr, cultivated last year two acres of unbroken ground (waste), with free use of city *poudrette* and canal water”:—

*Gross Profits.*

Sugar-cane, . . . . .	404	0	0
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Yams, .....	60	0	0
Potatoes, .....	140	0	0
	<hr/>		
Total,...	604	0	0
Expenditure,.....	285	5	0
Gross-profits,.....	318	11	0
Rent, .....	37	0	0
Interest on borrowed capital, .....	35	0	0
	<hr/>		
Net profit, .....	246	11	0

or Rs. 1,235 per acre. The above may be relied on."

"The expenses at Monghyr may be very considerably curtailed by any municipality desirous of trying the system followed in that town, as temporary latrines made of *jhāmps* or matting, costing a few rupees, answer as well as brick buildings costing Rs. 800. It is to be anticipated that at first there will be difficulty in inducing cultivators to grow crops on the manured land. At Dinapūr one man used on his land some *poudrette* the product of the public latrines, and for doing so he was fined by the men of his caste five rupees. Tons of this most valuable manure are lying in the midst of cultivated fields in Dinapūr but not a single cultivator will put any on his land, though he might have it free of cost. The above mode of disposing of night-soil is not brought forward as being new, as it is carried out in all the Jails of the N. W. P., and in many of those of Bengal; but as it is not attempted in any *city* I know of except Monghyr, it is hoped that the above details may show how easily and profitably the system might be worked by municipalities. In removing the night-soil a sprinkling of the solution of nitrate of lead and common salt, recently brought to notice as a deodorizer, would effectually remove all offensive smell."

PANTH, s. a sect, a road. *Ek panth do káj*, a single journey with a double result; killing two birds with one stone.

PAPAHA, s. an insect that attacks rice.

PARBEDA, s. broadcast sowing.

PARCHA, s. head priests of Jagan-náth who superintend the collection and disbursement of the revenues of the temple and also see that the worship is conducted in an orderly manner.

PAREH, s. flooding fields before the last ploughing, when there is want of moisture.

PARGACHH, s. the parasite plant or epidendrum.

PARGANA, s. a sub-division of a district or province, the origin of which is usually attributed to Akbar's time; the smaller sub-division called a *ṭappa* has now fallen out of use.

PARGHAR, s. the house of another man. *Parghar náchen tīn jane, ojhá, baid, dalál*. Three classes live by dancing attendance on others, the exorcist, the physician and the broker.

PARHARRI, s. servants of the god Jagan-náth, dwelling within the holy land of the temple. They guard the seven inner doors of the Pagoda. They are said to attend during the day, and watch over it at night. They present pilgrims to Jagan-náth.

PARIKRAMA, s. circumambulation of a holy place.

PARJA, s. a tenant, a subject, people, progeny; it is generally applied to the lower orders, who are also called *kamína*; it is also the term applied to the servants of the village community in Upper India. The general rights of rural menials have been thus recorded at the Faizábád Settlement, and they are for the most part confined to five trades. (1) *Lohár* or blacksmith. He is responsible for the entire blacksmith's work of the village, but he must be supplied with iron. For new work charcoal must

also be supplied, but in the case of repairs the blacksmith finds it. He will receive from the land-lord and tenants  $7\frac{1}{2}$  *sers pakká* of grain, for every plough of two oxen, and 15 *sers* if the ploughs have four oxen, half in gram and peas at the spring harvest, and the other half in *dhán* and *kodo* in the autumn. This remuneration is for the repair of farm implements only and is termed *kharriyak*; as remuneration for the repair of household utensils he will receive similarly  $2\frac{1}{2}$  *sers*, styled *pharwár*, and the same quantity called *lehna*; should any special work occupy the blacksmith a whole day, he will receive a day's food, or two *ánás* in cash. (2) *Barhaí*, or carpenter. He supplies the labor in connexion with the keeping in order of all agricultural and household implements, but the wood is found him. He will receive the same remuneration as the blacksmith. For making a new sugar-mill, 8 *ánás* will be paid, and for mending an old one 4 *ánás*; and for other work about the sugar-mill he will receive 2 *sers* of juice (*ras*), and a basket of only partially pressed refuse stalks (*khoiyá*). (3) *Nái* or barber. Besides the exercise of his calling, it will be his duty to carry messages for his constituents, and to conduct certain well known offices at deaths and marriages. He will receive from every man who employs him 5 *sers* of grain per annum, half at either harvest, and 2 *sers* (*pharwár* and *lehna*) for each such man's entire family of women and children. (4) *Dhobí* or washerman. He washes the clothes of both sexes. He receives for every married woman, whether she has children or not, 5 *sers* of grain (*khúrák*), half at either harvest; widows pay half price. For every man he will receive one *ser*. (5) *Chamár*, *bisarwár*, or official reporter (*gorait*). His duties are to watch the crops, to help with the seed sowing, to look after the sugar-mills and harvest floors;

his wife is the village midwife. The man receives as remuneration 5 *sers* of grain (*agwár*) out of the produce of every *bíghah*, half at either harvest, also a *ghará* of cane juice, and  $1\frac{1}{4}$  *sers* of molasses. The woman receives 8 pice for every boy born, and half that amount for every girl, besides her food so long as she is required.

PARJAWAT, s. a house tax levied by the *samíndárs* upon the inhabitants of a village other than cultivators, for the ground on which their houses stand; ground rent, quit-rent. Also called *parjá pauní*.

PARKHAIYA, s. a tester of coins.

PAROST, s. a neighbour, also *hamsáya*.

PARSA, s. a portion of grain set aside to appease evil spirits, which the *gorait* or watchman eventually gets.

PARSATO, s. mutual assistance in tillage, allowing the use of a plough and oxen in lieu of wages in money or kind, synonymous with *harsat*, *dangwára*, *jiterá* and *angwára*.

PARTA, s. a rate, also *darbandí*.

PARTAL, s. to test the accuracy of a previous measurement of land, by remeasuring it.

PARTY, a. barren, waste, fallow land, —*jadíd*, land recently left fallow, or thrown out of cultivation, —*kadím*, land which has long been lying uncultivated.

PARWA, s. a light sandy soil, of a yellowish color and capable of irrigation.

PARWANA, s. a grant or letter under a great seal from any man of power to a dependant. An order, a pass, license, command, warrant. The following are the customary headings for *parwánas* :—

*Izzat-ásár* (name here) *hifzhú*, for *muharrirs* and servants, &c.

*Azíz-ul-kadar*, . . . . . do. do. do. do.

*Girámí-ul-ḳadar*, ... *baáfiat báshand*, for *Tahsildárs*.  
*Rafat-panáh*, ..... do. .... do. Police Officers.  
*Sharáfat-panáh*, .... do. .... do. *Thánedárs*.  
*Álí-martabat*, ..... do. .... do. *Tahsildárs*.  
*Sadáḳat-dastgáh*, .... do. .... do. Treasurers.  
*Shujáat-nishán*, .... do. .... do. *Risáldárs*.  
*Tahauwar-nishán*, .... do. .... do. do.

PASARI, s. *pasehí*, *pasban* or *tinní*, (*zizania aquatica*).

These are different kinds of rice of spontaneous growth found on the borders of lakes and swamps. The *tinní* is a larger and better grain than the other. The sale is regulated by the price current of ordinary rice or *dhán*, the amount of the former procurable for one rupee being half as much again as that of the latter, while the *pasehí*, or *pasárí* as it is also called, is somewhat cheaper still.

PAT, s. a promissory note : the word is also applied to the breadth of cloth, or of a river.

PATAULI, s. an engagement between the *zamíndár* and *asámi*.

PATBANDHAK, s. a pledge, the usufruct of which pays principal and interest within a certain period, and therefore ensures its own redemption.

PATEL, s. the headman of a village, who collects the rents from the other *raiyats* therein, and has the general superintendence of its concerns. The same person in Bengal is called the *mukaddam* and *mandal*, q. v.

PATNI, s. fixed, settled. An estate created by a *zamíndár* by separating a portion of his *zamíndárí* and letting it in perpetuity at a fixed rent. Sub-divisions of these *patní* tenures let on the same principle are called *darpatní*, and these last are sometimes again allotted into smaller portions, called *stpatní*; —*dár*, the holder of *patní* lands.

PATO, s. the upright part or body of a plough, besides

which there are the following portions:—*Muṭhiyá*, the handle, *hars*, the shaft, *máchí*, the yoke, *phár*, the share, *khod*, the wood on which the share rests, *agwásí*, the pin which fixes the share. See *hal*.

**PATOTAN DENA**, *v.* to lend money and take over a village, to hold till the sum lent has been paid off from the village profits. At stipulated intervals accounts are made up between the creditor and debtor, and when the profits derived from the village amount to the whole debt, the village is returned and the transaction at an end.

**PATṬA**, *s.* a lease, copy-hold, agreement; a document given by the collector to the *zamíndár*, or by some other receiver of revenue to the cultivator or tenant, specifying the conditions on which the lands are held, and the value or portion of the produce to be paid: —*istimrárí*, a perpetual lease —*thíkádárá*, a farming lease, —*shikmí*, an under-lease. The counterpart of the *paṭṭa* is called the *ḡabúliyat*.

**PATṬÍ**, *s.* a principal share in a village which may contain several *shikmí* or subordinate shares. *Paṭṭídár*, the holder of a *paṭṭí*; he is a party in his own name to the contract for payment of revenue. *Paṭṭídárá* is a coparcenary tenure in which the lands are divided and held in severalty by the different proprietors, each person managing his own land and paying his share of the Govt. revenue, the whole being jointly responsible in the event of any sharer not fulfilling his engagements, one or more of their body being appointed *lambardár*. (See *málguzár*). *Paṭṭídárá náṭumám* is a tenure by which part of the land is held in common and part in severalty. Govt. revenue and village expenses are paid from the common stock, and any deficiency is made up according to a rate which is thrown over the cultivation (*sír*), of each member of the community, see *báchh*, or *dharbáchh* and *bigahdám*.

**PATUA** or *pat*, s. the jute of commerce (*corchorus capsularis*) is a filamentous plant of the Hibiscus-Malvacea family. It is a native of and has long been one of the textile fabrics of Asia. The trade in jute as a cheap staple applicable to European fabrics, received a great development from the American war and consequent cotton famine. It is mixed with other fibres as wool, flax, hemp, cotton, &c., and causes the remarkable cheapness of certain tissues, it is much used in the ground of carpets, in oil cloth, twines, cordage, sacks, &c. The centre of the jute trade is Dundee where 100 mills are at work. Jute is now being successfully grown in America. In Bengal, Serájganj, Narainganj, (Dacca) and other N. E. districts are the chief seats of cultivation. The yield is 2 to 4,000 lbs. of fibre, and 1,000 to 12,00 lbs. of seed per acre, the common *desí* sort yields 600 to 1,000 lbs. of fibre only and an increase of seed viz : 1,500 or 1,600 lbs. Jute is sown broad-cast 22 to 28 lbs. of seed to the acre. In the N. E. districts it is planted in February March, and cut in June and July ; the *desí* kind is sown in July August, and cut in August September. The stalks are from 4 to 10 feet high according to soil and cultivation. They are cut a month before the seed ripens, and the bark is taken off by a process of ditch rotting or submersion in water, and is beaten into fibre, much to its injury and at great loss of value. This is avoided in America where science has introduced better means, and there paper is made from the refuse, which is also a good manure. Castor oil cake or cow-dung are the best manures, but the natives rarely apply them. The two sorts are known in Europe as Dacca and *Desí*, the seed of one is enclosed in a pod, of the other in a bean. Jute does not flourish in the cotton districts, nor does cotton where jute grows best.

PATWAN, s. an allowance of 10 per cent.

PATWARI, s. in the older Provinces the *patwári*, who is more or less a public servant, is the village accountant and the registrar who attests all written engagements between proprietors and cultivators; he also records all arrangements between coparceners in joint estates. He gives in annual accounts, and *zamíndárs* who have failed to deliver them, cannot bring suits for arrears of rent or breach of engagement that may occur on the part of tenants.

The jurisdictions of *patwáris* are in the older provinces geographically arranged according to convenient circles; in some places they are supplied with a central office, maps and useful books; and their pay is officially regulated according to a system of classes, and punctually discharged. The appointment usually runs in families.

In *Oudh* no system of jurisdictions or remuneration has ever been officially prescribed. In *tallukas* he is the absolute servant of the owner, who pays him and may appoint and to a considerable extent dismiss him at pleasure. In coparcenary estates a *patwári* cannot be dismissed without sanction. In other respects they are not interfered with. The *patwári's* remuneration in *Oudh* usually takes the following shapes. (1) *Patáwan*, which is half an *áná* for every *patṭa* or lease granted to cultivators, which is paid down at the time by the latter; or if the payment is deferred till the harvest, the fee is doubled. (2) Where cash rents prevail (*nakdí* or *jamaí*), he gets half an *áná* in the rupee of gross rental from the cultivator: in villages held direct (*khám*), and in leased villages (*thíká*), he obtains from the lessee (*thíkádár*), an *áná* on every rupee of rent paid by the latter. (3) Where grain rents (*batáí*) prevail, he gets from the proprietor an

*áná* on every rupee of revenue paid to Govt., which the owner recovers from the cultivators in grain. See *batái*. In rare instances the *paṭwárí*, instead of the owner, takes payment of his dues in grain from the *asámís*. (4) In addition to these allowances the *paṭwárí* generally receives an offering or *nazr* of a little grain from each *asámí*'s spring or *rabí* harvest-floor, and oil enough to trim his lamp daily, from the oilmen (*telís*) of his jurisdiction. (5) In all transactions between the cultivators and village money lender, the *paṭwárí* receives from the latter half an *áná* in the rupee when the loan is repaid. (6) During every day the *paṭwárí* is engaged on work by the owner, the villagers, or the money lender, he gets his food from the party concerned. Including these six descriptions of remuneration it is estimated that the *paṭwáris* in Oudh receive from thirty to eighty rupees per annum each, from forty to forty-five being the common rate. The *paṭwáris* annual accounts used to be seven in number, for which reason they were formerly known as the *haṭtgána* papers. Under the rules framed in accordance with the present revenue law, the papers required from *paṭwáris* in the N. W. are six viz:—I. *khasra*, or field book; II. *jama-bandí*, or rent-roll; III. *terij wásilbáki lagán*, or statement of arrears of rent for the year 12—*faslí*; IV. *fard-báyát*, or statement of groves; V. *bujharat*, or statement of proprietor's profit and loss; VI. *dákhil khárij khewat*, or statement of mutations among proprietors. The N. W. *paṭwáris* have also to keep up the *roznámcha*, or diary, the *siyáha*, or day book, the *khátá*, or ledger and the *naksha jinswár*, or statement of crops.

In Oudh the requirements from the *paṭwárí* have hitherto been confined to (1) rent-roll, to which is attached (a) an abstract in which the total areas under cultivation,

old and new, fallow, groves, ponds, habitations, &c., are shown, and which answers the purposes of a *milán khasra*, and (b) a statement of proprietary sharers, including any mutations amongst these during the year. (2) The diary or day book, and (3) the ledger.

PAUCHI, s. a gratuity to herdsmen on sale.

PAUTH, s. a form of the *bhej barár* tenure : its peculiarity is that a certain portion of the land changes its owner every year by regular rotation, the payment of the sharers included in that rotation increasing and decreasing yearly, by the *jama* put upon the field or fields as they come into or pass from their possession.

PERAUTI, s. land lying waste for a time to recover its strength.

PERI, s. a rate paid by cultivators to *zamíndárs* for the use of fruit trees. *Asámís* may plant trees and are exempt from rent for the land, but if they vacate, the tree is the *zamíndár's*, and cultivators cannot as a rule cut it down.

PESHA, s. profession, trade, business.

PESHBANDI, s. anticipation, foresight, timely preparation.

PESHGI, s. an advance, also *dádmí*.

PESHKASH, s. a quit rent ; certain lands called *pargana bakhshiyát* were placed under a *Bakhshí* for maintaining the garrison of Jounpúr fort under Native rule. The officers attached to the Muhammadan Court received assignments for certain fixed sums chargeable to these tracts. In process of time these officers on the ground of this salary set up claims to these lands, first as *jágírs*, next as *zamíndárí*. The former claim was admitted by Mr. Duncan, the latter has been disallowed ; —*dár*, he who pays the above quit rent or tribute.

PESHKHTMA, s. a tent sent on in advance.

PHALKAR, *s.* spontaneous forest collections such as wax, honey, &c., revenue from fruits. See *sáyar*.

PHAN, *s.* the process of catching wild elephants.

PHANT-JAMA, *s.* the process by which the Govt. demand is distributed over the different holdings in joint undivided estates. The following paper shows how this was done in the Faizábád settlement. "The Govt. demand in coparcenary estates may be distributed either (1) without reference to former custom, and in accordance with the quantity and quality of land in actual possession, or (2) with sole reference to ancestral share. The distribution may further be accompanied by a complete severance of the joint responsibility of the coparceners, as in cases under the partition law; or it may be effected without any discontinuance of that responsibility, as in the distribution of the revised revenue of a village at the time of Settlement. In either case Govt. has an interest in any arrangement that may be made, since the realization of its Revenue is intimately connected with the result. But in the first case the worst results as regards the realization of the Govt. demand may ensue, if the proceedings be not carefully watched. In the latter the interests of Govt. are perhaps sufficiently guarded by the continuance of the joint responsibility. This being so it is not absolutely incumbent on the Govt. to identify itself closely with the distribution of which we treat. Nevertheless if this distribution be unfairly carried out, the revenue will be realized with a certain amount of trouble, and in this view it is proper that the officers of Govt. should maintain a steady supervision of the arrangements in this respect, made at the time of Settlement.

It should be kept steadily in view, that whether communities now agree to abide by ancient custom, or whe-

ther they adopt any other course as preferable to themselves, the interference of the Settlement Department should be confined solely to those cases in which there is reason to apprehend future danger to the revenue of the State, or to those cases in which it may become apparent that craft or ignorance have brought about an unfair and unsatisfactory distribution. In carrying out the distribution the following considerations will demand careful attention. As a general rule all former partitions of ancestral property were originally made with special advertence to the nature of the land, and the demand was also originally distributed according to the ancestral share then divided off. At a subsequent period the (1) holding, or (2) the cultivation, or (3) the rental of different ancestral coparceners, became subject to vicissitudes, and increased or diminished according to various circumstances such as the following, (1) one branch laid out capital in breaking up much waste land of the common stock; (2) another transferred a field or two on the border of the village to a neighbouring proprietor; (3) another in the same way purchased a bit of adjoining land, and attached it to his paternal acres; (4) another transferred a portion of his land to a co-sharer; or (5) the latter usurped it; (6) a portion of the land of a co-sharer was transferred by the subordinates of the former Govt. in proprietary title, to some outsider; (7) or part of the land of a co-sharer was taken up by Govt. for some public purpose; (8) or a co-sharer addicted himself to the disproportionate planting of groves; (9) or the habitations extended disproportionately over the cultivation of a co-sharer; (10) *nallás* extended their operations and cut away cultivated land in a share, or (11) rent-free or subordinate rights became established in a share. But notwithstanding the fact

that these causes were in full operation all tending to upset the original balance of ancestral shares, it has been found that the Govt. demand has been liquidated 'sometimes according to ancestral share, and sometimes at so much per *bígaḥ* (*bigaḥṭi*) of land in actual possession. In the latter case, however, the proprietary privileges common to the brotherhood, are notwithstanding, sometimes divided according to ancestral share. Where the land in possession or the profits, are less than the ancestral share, the holder will of course think it a hardship to pay according to such share; he will demand that the minus quantity in land or profit be made up to him. Where the land or profit is in excess of ancestral share, the holder will not readily forego the surplus. It is of course very desirable that the parties in such cases should be exhorted to endeavor to reconcile all inequalities such as these mentioned, to the utmost extent of their power; and the result of the exhortation whatever it may be, should at once be carried out when the paper of proprietary responsibilities (*khewat*), is under preparation. When the parties cannot come to an understanding amongst themselves, it will be necessary to dispose of all such questions officially on the principle of ancestral shares, so long as possession for the period of limitations is not disturbed. And it must of course also be remembered that all the changes that may have taken place in the course of any of the eleven different operations detailed above (with the exception of No. 5, usurpation,) cannot come under cognizance on such occasions, as the circumstances which led to them are beyond the control of the settlement department. When such control cannot properly be exercised, it will follow whenever the changes are attributable to any of the first ten out of the eleven causes already detailed, that the demand must of necessity be

distributed upon the lands in possession. Where the eleventh cause has operated, and the profits of a share have been diminished by the conferment of rent-free holdings or sub-proprietary titles, and no actual curtailment has taken place in the lands or capabilities of such share, the demand should of course be distributed according to the original ancestral share.

It is possible that part of the land of a share may have passed under a legal transaction, or it might be by usurpation, into the possession of another co-sharer, or may have been transferred by the ex-king's officials to the possession of an outsider; without such portion of land having become severed from the share to which it at first belonged, and in which it still is a subordinate holding. In such case the distribution of demand would have to be made according to the original ancestral share. It may here be noted that under our careful system of survey, inequalities will be disclosed in ancestral shares, even where no changes in possession have ever taken place. Ordinarily such inequalities will be found of too trifling a nature to require much attention, but in some instances it may be found that under the application of improper influences, the inequalities are very considerable, and in such cases the procedure should be the same as already described. Where it is found that the proprietors are densely ignorant, their simple acquiescence in an unequal distribution of demand will not satisfy the requirements of the case. The settlement authorities must in such cases point out what should be done.

When the demand has to be distributed upon the land, it is not absolutely necessary that the settlement authorities should do this according to their own ideas, on the different descriptions of soil. It is better to accept such

method of distribution as the proprietors may elect, the officials contenting themselves with seeing that the result is satisfactory. In those villages where more than 10 per cent of groves have been found, and where the area in excess of that percentage only has, under local rule, come under assessment, it will be necessary to distribute the amount so assessed, proportionately over the excess area in each share or *pattí*. Where the distribution of assessment is made upon holdings as in *bhaiyáchará* estates, and not according to ancestral shares, no entry should be made in the *khewat* of ancestral shares, because possession is the measure of the co-sharer's right. If it is thought necessary in accordance with any special condition to retain a record of the extent of ancestral shares, this should be done in the section of the Administration paper, (under Mr. Prinsep's system), devoted to the record of proprietary details. If it should however, happen that in a *thok* sub-division the ancestral share principle is maintained, and within that *thok* again the *bhaiyáchará* or *pattí* principle of holdings obtains, in such a case the larger or *thok* shares will be entered in the *khewat*, the smaller or *pattí* shares will not be so entered. When the distribution is made on lands, the method of such distribution will be entered in the Administration paper.

It is not unusual for people to suppose that the Administration paper is a mere record of existing customs, and to argue that arrangements now made for the first time for the distribution of the demand, should therefore, have no place in it. Under these circumstances it may not be out of place here to note the uses of that paper. (1) It is the admission by the proprietors that they hold themselves responsible for the revenue, and for the

duties required of them. (2) It is the record of such existing customs as are to be maintained and observed. (3) It is the register of arrangements now especially entered into by the proprietors, for future observance and guidance”.

PHARWAR, *s.* harvest floor, also *kharián* and *áphar*.

PILANS, *s.* (*pelná*, to thrust) land acquired by force.

PILOTA, *s.* see *Dákrá*.

PIND or *pindá*, *s.* body, person; balls made of flour or rice, and offered to the manes at a religious ceremony of *Hindús*; they are afterwards thrown into the river or given to cows. —*dán*, presentation of the obsequial cakes.

PIR, *s.* a Muhammadan saint.

PIROTAR, *s.* allowance to Muhammadan sages. Lands held rent-free, or assignments of the Govt. dues from particular lands, enjoyed by such persons.

PIYADA, *s.* a peon.

POKHRA, *s.* a tank.

PORANI, *s.* escheated land.

PORRUM, *s.* high lands.

PORTHAN or *Pradhán*, *s.* an umpire.

POST, *s.* poppy, (*papaver somniferum*) is grown very extensively in Bengal, the North West and Oudh, as also in Malwa. In the British Provinces named, it is entirely a Govt. monopoly; in Malwa a tax only is levied by Govt. on the opium, (*afiyún* or *afím*) produced. The cultivation of the Poppy in India, was always a species of monopoly, and under the British Govt., was originally in the hands of contractors, who, on payment of a certain sum, monopolised the drug. It can be traced back to the 16th century, but we find that in 1797. the management of it was entrusted to a Covenanted officer; in that year the total amount of cultivation amounted to 9,460 *bígahs*; it

has steadily increased till it stood at, 8,58,504 *bígaḥs* in 1874. Poppy is grown exclusively for the opium which it produces. The arrangements for its cultivation are made as follows. Settlements (*bandobast*) are made with the cultivators (*asámís*) by Govt. officers, from August to the end of October. The *asámís* select one of their own number as agent, (*lambardár*), and he is responsible for balances, (*báqí*), and for any shortcomings. To each *lambardár*, a license, (*paṭṭa*) is given, of which a counterpart agreement, (*ḡabúliyat*), is kept by Govt.; advances, (*dádní* or *takávi*) are given to the *asámís*, at rates averaging from Rs. 4 to 6 per *bígaḥ*, according to the general average produce (*parta*) per *bígaḥ*, throughout the license, during the preceding season. On completion of the Settlements, *chaprásís* are sent into the district to roughly measure (*laṭṭah bandí karná*) the fields in their respective beats, (*ilákas*). Sowings are commenced about the middle of November as a rule, and are continued into the 1st or 2nd week in December. As soon as the lands are sown the real measurements, (*paimáish*), take place; the name of every *asámí*, his caste (*ḡaum* or *zát*), and the area (*raḡha*) of his field, are entered in the licenses by men called *Amíns*, specially deputed for this purpose. As soon as the lands of a license are measured, two slips of paper (*ḡhasra*) are forwarded by the *Amíns* to the Opium officer in charge of the district; this officer retains one for record in his office, and forwards the other to the Collector of the district; this enables the officers of the Revenue and Opium departments to test the correctness of the *Amíns* measurements, and detect illicit cultivation (*árázi nájáis*). The Opium officers as well as their native subordinates, are supposed during their cold weather tour, to check the *Amíns* measurements, as far as it is practicable or seems

necessary. They remain out till the middle of March, taking notes of the appearance of the crop, (*fasl*), in the several villages, if water is available for irrigation, and if the fields are free from weeds and vegetables; also of the opium exudations, and of the manufacture of the poppy petals (*pattí*), for the eventual envelopment of the opium cakes (*gotí*); and lastly of the produce of the several fields, for basing their estimate of the out-turn.

The poppy seed germinates in from ten to fifteen days, and when about two inches high, the fields are carefully weeded (*nikauní*), watered, and thinned; those to be retained are kept three or four inches apart from each other. Two weeks after the same operations are repeated, all sickly plants together with all foreign herbs are carefully removed, and only the vigorous ones left standing, at distances of seven or eight inches from each other; watering and weeding are carried on until the plants commence to flower, which they should do about the commencement of February, the time varying according to the time of sowing. A good cultivator will sow portions of his field at intervals of a week, so that the whole of the plants may not be ready for collecting the drug at the same time. A short while after the plants have commenced flowering, the petals are carefully watched and collected in the following manner; the forefinger and thumb encircle the stem just beneath the pod (*bondí*), and with the other fingers drawn inwards, a kind of tube is formed; this tube is then raised straight over the pod, and, if the petals are matured, they come off. They are never plucked off, as it would injure the pod. As was mentioned above these petals are used for enveloping the opium cakes or balls. The way they are made is very simple; a circular ridged earthen plate about twelve

inches in diameter, is placed over a slow fire, the required quantity of petals are placed flat over it, and these are pressed with a damp cloth till they have adhered together; the flower leaf is then removed and allowed to dry; these platters are as a rule, from six to twelve inches in diameter, and vary in thickness from a sheet of thin paper to that of a six-pence, and are in appearance, when well made, like a pan-cake. As soon as the petals are off, the pods ripen quickly, and to ascertain whether they are fit for incision, the *asámís* press them with their fingers; should they yield to this pressure, they are not ready, and must be left till they become hard. In February and March the pods mature and are lanced with an instrument called a *nashtar*, resembling somewhat three double-edged lancets tied close together; the object in this being that three scarifications are made at once. Immediately an incision (*parch*) is made, a milky juice (*dúdh*) exudes from it; it oozes out slowly, and the water it contains evaporates gradually; the outer portion of the tear or drop drying somewhat, thickens a little, and has a colour approaching to a rose red; the inner part is semi-fluid, and of pinkish tinge; the incisions are made in the capsule wall in the afternoon, and if the night is still and dew, (*os*), falls, the yield of opium (*mál*) is full. The tears of opium are carefully scraped off in the morning with a small iron or shell scraper, (*sípi* or *sutvá*), in shape like a spoon, and the finger or thumb is then run over the incisions to close them. The tears thus collected are placed in an earthen vessel, slightly tilted, to drain off the dew. A single healthy plant under favorable circumstances yields about 75 grains of opium, in from 5 to 8 scarifications. The number of scarifications requisite to exude all the juice,

ranges from 1 to 8, and even 10. The above operations are carried on every second or third day, according to the time of collection, whether late or early in the season, or condition of the plant, whether sickly or healthy, until all the opium has been extracted from the pods. When the whole of the drug has been collected, and treated separately as before described, it is carefully manipulated and put into a new earthen pot (*kora*), and set aside in some well ventilated and safe place. Should the opium be of low spissitude, it is exposed in some shady place, very carefully turned over so as not to spoil the grain (*dáná*), and is so treated till it reaches the required consistency (*jhartí*), and remains in the custody of the *asámís* until weighed by officers of the department. After the opium has been extracted, the pods are allowed to dry, and are, when in this state, broken up, and the seed (*bíj*), collected; an ample quantity is kept by the *asámís* for next year's sowings, and the remainder disposed of to traders (*saudágars*).

The produce from one *bígah* of land sown with poppy, varies from 1 to 10, and even 15 *ser*s of opium, according to the nature of the soil, and the amount of care bestowed on the land by the *asámí*. The leaves of the plant are left on the podless stalks, and when withered, are collected and delivered into the factory (*gudám*), as trash, for packing the opium balls in the chests, so as to prevent their moving about and getting crushed, and for which payment is made at 12 *ánás* per *man*.

Opium is paid for at rates of from Rs. 3 to 5 per *ser*, (2 lbs.) according to its consistency. Opium of two qualities is made by Govt.; one is called *provision*, or that exported to foreign countries, the other *ábkárí*, which is supplied to the different Revenue Collectors for consump-

tion in the country, the only difference between them being that the former is manufactured at  $\frac{70}{100}\%$  consistency, and the latter at  $\frac{90}{100}\%$ . Two alkaloids, morphia and narcotine, are also prepared from opium by Govt. ; these are supplied free of charge to Govt. Medical Depôts.

Two facts not generally known may be mentioned, *first*, that the *whole* of the poppy plant and its products, are valuable to the grower ; and *second*, that in making up the opium into balls, in which form it is nearly all permanently kept, nothing remains in contact with it but the *products* of the poppy plant.

A few of the causes which tend to the entire destruction of the plant, and contribute to the falling off of the produce, may also be mentioned. *Bhar-bhar*, a prickly plant, is most destructive to the poppy, as well as *tokrá*, a parasitic shrub. Insects of several sorts, do immense damage to it. The poppy plant is subject also to certain vegetable diseases, the two most fatal being *murkhá* and *khurkhá*. A species of blight (*úghíá*) has of late years done considerable destruction to the poppy plant, and has baffled all attempts made by experienced men, to find out the cause of its appearance or any remedies to prevent its occurrence. The other causes which prove injurious to the plant, are either natural visitations such as a fall of hail (*sangzadí*), a severe frost, (*pálá*), inopportune showers of rain, or excessively strong winds during collections, (*karch parch*), or defective tillage. The culture of the poppy is more of a horticultural than an agricultural undertaking ; every kind of land could not be sown with it ; those as a rule near villages (*goind* or *gauháńí*) are always chosen. That opium is a source of great profit to the State may be realized by the fact that in 1870 in the province of Oudh alone, the revenue from it was over

£3,90,000. That it is beneficial to the *raiyats* may be gathered from the fact that in 1875-76, when grain was a drug in Oudh, the Govt. expenditure there was nearly £3,80,000, and this enabled the people to pay their rents. The annual revenue obtained by Govt. depends entirely on the crop, the average, however, of five years throughout India, shows the enormous amount of £4,348,540 odd, and these were in no way exceptional seasons.

POTADAR, *s.* an examiner of coin.

POT SARKAR, *s.* see *shankalap*.

PUGRUS, *s.* a tenure by which waste land is cultivated on condition of holding it rent-free for so many years, and then paying rent at a given rate.

PUJARI, *s.* an attendant on a temple.

PUKHTA, *s.* see *pakká*.

PULÁ, *s.* a bundle of grass or straw; *púle tale guzrân karná*, (lit. to live under a bundle of straw), implies a very destitute condition, to live from hand to mouth.

PUMBA, *s.* cotton, —*bagosh*, deaf.

PUNJI, *s.* capital in trade, stock, principal sum, wealth, riches.

PUR, *s.* leathern bucket used for raising water from wells.

PURAN-MASHI, *s.* full moon.

PUROHIT or *Prohit*, *s.* a family priest who conducts all ceremonials at births, marriages, funerals and other solemn occasions and family feasts.

PURWA, *s.* a hamlet with land attached to it within the area of a *mauza*; *kherá* and *mazrá* are synonymous terms.

PURWAT, *s.* drawing water by cattle.

PUSHTA, *s.* an embankment, a wall or abutment of masonry on the bank of a river.

PUTH, *s.* small sand hillocks.

PYAL or *payál*, *s.* straw, dried grass.

## R.

RABÍ, *s.* the spring crop, sown in October November and reaped in March April; it embraces wheat, barley, peas, &c. Amongst agriculturists the *rabí* is said to be the landlord's crop, its produce going to pay the rent, while the coarser grains of the *kharíf*, pertain to the tenant and supply his food requirements. See *fasl*.

RABÍB, *s.* a step son, a son by a former husband.

RAD-BADAL, *s.* argument, discussion, alteration, remonstrance.

RADD, *s.* the return, in the Muhammadan law of inheritance. The residue.

RADÍF-WAR, *a.* in alphabetical order.

RAFA, *s.* deciding, settling, repelling, removing.

RAHAT, *s.* a persian wheel.

RAHDARÍ, *s.* transit duties. —*parwána*, a pass.

RAHWA, *s.* destitute persons taken to live in a family.

RAHZANI, *s.* high-way robbery.

RAE, *s.* opinion, conclusion.

RAIJ, *a.* customary, usual, common, —*ul-wakt*, the fashion or custom of the time.

RAIYAT, *s.* a husbandman. They are of two kinds *resident* and *non-resident*. The former are those who live and cultivate regularly in the village to which they belong. They therefore constitute an element of certainty in the rent-roll. The latter live in one village, and cultivate somewhat irregularly in another, generally in addition to land that they hold in their own village as resident cul-

tivators. These last are therefore, looked on as a precarious element in the village. The former are known as *khud-kásht*, *chhaparband*, *báshinda*, *ám-m-kásht*, and under our rule the additional terms have grown up of *maurúsi*, *hakdár* and *kadímí*; non-residents are known as *páhíkásht asámís*, in contradistinction to *ám-m-kásht*. In our older Provinces, resident and non-resident cultivators have alike acquired a right of occupancy, by a prescriptive possession of 12 years. In Oudh it was ascertained that cultivators were without rights during Native rule, and they have consequently not been recognized now.

The following account of *raiyats* in different parts of India is summarized from an able paper by Sir W. Muir.

In *Madras and Bombay*, the normal state of the *raiyat* is to hold direct from the Crown.

*Coorg.* The *janam* or hereditary *raiyat* pays direct to Govt. at a light rate, but on condition that he shall not alienate or sublet the land, or even cultivate it otherwise than by his own house-hold or by his slaves.

*Coimbatore* and south of *Madras* generally. The *Nautumkar* or *Gour raiyat* is recognized as the absolute proprietor of the soil.

*Tanjore, &c.* The *mírásídárs* have a transferable right of property in their holdings; and they have sub-tenants called *Parakúdís*, who cultivate on their own stock, but are liable to be ousted.

*Malabar.* The *janam* tenure is a fee simple or hereditary right of possession, which can be leased or mortgaged. The *janamkár* assigns a portion of land to be fenced and stocked, in consideration of which the holding is enjoyed free of charge for 12 years. If resumed which is seldom done, compensation for improvements is given; otherwise the tenure is maintained on easy terms. The

*cuy kanum patum* or a usufructuary tenure by labour, also prevails.

*Canara.* The *Mulguenies* or proprietary tenants are divided into the *nair mulgueny*, or (high caste) tenure by ancient prescription, and the *shud mulgueny*, by purchase; *chailgueny* is the tenant at will, from whom the landlords may get additional rent whenever there is a higher offer.

*Peddapúr and Cuttamúr.* A right is vested in the *raiyat* which partakes more of what is termed in the southern Provinces the *pashangary* tenure, in which no sale of the right of occupancy is customary, than of the *adhkarí* tenure, under which the right of occupancy is considered transferable, subject to the obligations annexed to the possession of it.

*Tamil country.* Under the *mírásídár* there are non-proprietary tenants who are divided into *oolcoody*, or permanent, and *paracoody*, or temporary cultivators. The farmer has rented the same farm at a given rent (in money or grain) for several generations, and enjoys a right by prescription; he cannot be ousted so long as he pays the rent, which cannot be raised. The tenure is hereditary and can be mortgaged, but not sold. The *paracoody* tenant has no privileges beyond the terms of his contract. Where there are no *mírásídárs*, the *raiyats* are considered as *ool paracoodies*, holding from Govt. The *pycary* tenure is of two kinds, *resident*, where there is a continuing interest, and *non-resident*, where there is no such interest, and where the *stranger* is tempted by low rents. The tenure of the first of these is analogous to the copy-holder of England. It is hereditary by prescription, but they cannot alienate, for the right extends to the use of the soil only and not to the substance.

*Mysore.* There are the *candayan* and *batái* tenures, both assessed at full rates, the former in money, the latter in kind, the proportion taken being one half theoretically, though supposed to be less in practice. Both are hereditary tenures subject to cultivating the land and paying the rent.

It is further stated that in the *Tamil* country *parryers*, *pullers* and *pullis*, who are predial slaves and serfs under the *Hindú* land-owners, claim hereditary private landed property as the incident of their villenage, and that it is generally allowed to them and their descendants on proving former residence in the village.

*Bombay.* Speaking generally there are in Bombay 3 classes of *raiyats*, (1) *mírásdárs* or landed proprietors possessed of *watans*, which are privileged holdings which command a price in proportion to the lightness of the assessment. Half the produce is the full Govt. rent of an ordinary cultivator. (2) *Oopree* or permanent tenants; and (3) *warwanda kurries*, or temporary tenants. The *first* of these can be traced to the remotest antiquity; it may be conferred by the heads of villages, and implies an hereditary right, so long as the rent by village usage is paid. The *second*, bating some privileges, is almost as valuable.

*Scinde.* Every man in the *south* who holds a few acres from Govt., is called a *zamíndár*. In the *north* there is admittedly a class of hereditary cultivators called *marúsí harís*, who pay *lapa* to the *zamíndár*, over and above the Govt. assessment.

*Málwa.* We learn from Malcolm that there are 3 classes of *raiyats*, (1) the *janmí* or *wataní kursan*, (2) the *sukhbásí*, (3) the *pykáshtí*. The *first* of these can sublet, and possess a title to the fields their forefathers cultivated, which is never disputed so long as they pay the Govt.

share. The *second* are new settlers who at first have no immunities, but after 2 or 3 generations their descendants merge into the first class. The *third* are non-resident and have no rights beyond their contract.

*Nimar*; cultivating occupancy resembles that of other Mahratta districts but is weaker, as in Oudh under Native rule; "the security of the *raiyat* was of a negative character, if he is not well treated he moves off to an adjoining village under another farmer and cultivates there."

*Meywar*. The *raiyat* is proprietor of the soil. He compares his right to *dúb* grass which no vicissitudes can destroy. He calls the land his *bapota*, the most emphatic phrase his language commands for patrimonial inheritance. *Bapota* is the *watan* and *mírás* of the Peninsula. The holder of a military vassal is called *bhomia*. The *camatchi* of Malabar is the *bhomia* of Rájasthán.

*Himalayan regions*. Besides the proprietors we find the *khackurs* with rights of occupancy so long as they pay the Govt. share of the revenue, and *sirthans* who hold on lease, but these last are few.

*Orissa*. Here the *raiyats* are divided into (1) *thánee*, who seldom hold under *paṭṭa* or lease, and (2) *pahee*, who always do so. The *thánees* hold a hereditary non-transferable right of occupancy, and their rent is usually restricted to that portion of the Govt. demand that remained due, when the *pahee* payments had already been appropriated to its liquidation.

*Benares*. The distinction is here drawn between resident and non-resident *raiyats*, that it was optional for the proprietor or farmer to allow the latter to continue to cultivate the land, while the former could not be disturbed so long as they paid the stipulated rent.

*Saháranpúr.* A right of occupancy prevails and the rent could not be raised above the customary rates, which on non-proprietary cultivations, were adjusted according to the different kinds of produce.

*Morádábád.* Opinion is stated to be in favor of the power to oust, but in practice it was never exercised. Rents in kind were the rule; money rents the exception; and the only real *khud-kásht raiyats* were of the *zamíndárs* family, who could not be dispossessed.

*Bareilly.* On the expiration of a lease the landlord was generally considered free to let the land to whom he pleased; but ordinarily it was let to the same tenant.

*Sháhjehánpúr.* If a higher rent be offered than a resident *raiya*t is willing to pay, he may be ousted.

*Muttrá.* By the ancient usage of the country it appears the *zamíndár* has the undoubted right of dispossessing any *raiya*t at the expiration of his lease, in the event of his refusing to pay what may be from local circumstances, the real and just value of the land.

*Agra.* The proprietor cannot dispossess any person having a right by inheritance in the soil, (*shikmí* proprietor). But with regard to those that have no other claim to the land than as a mere tenant, although they may pay their rent ever so regularly, the proprietor can dispossess them in favor of another person who may be willing to pay more.

*Mynpoory, Farrukhábád and Etawah.* A *zamíndár* appears to have the power to dispossess a resident or *khud-kásht raiya*t, who has regularly paid the customary rent for his lands, to make way for another person who may be willing to pay more.

*Bundelkhand.* The cultivators are understood to be all

proprietors, and (apparently even if sold out), to have a right of occupancy at customary rates.

*Cawnpúr.* The *raiyat* is described as a tenant at will, cultivating from year to year. The risk of bad seasons would prevent his desiring a long lease, but popular opinion prevents exaction. Half the estimated produce of an average of years is the established principle of rent, leaving half for the support of the husbandman.

*Gorakhpúr* and *Allahábád.* As in Mynpoory, &c.

Sir W. Muir sums up thus :—"In some districts of the N. W. P. the tenant is said to have been at the will of the landlord, though he always held at customary rates and in practice was never ousted. More generally his position is thus defined, that he could be ousted, but only *if he declined to pay rent equal to what was offered boná-fide by another.* In one district the right of occupancy is asserted absolutely. In another, it is held that by custom the *raiyat* might be ousted, if he refused to pay rent, 'according to the just value of the land', that is the rent which the usage of the locality had established as just."

In the Faizábád district an ordinary cultivator is equal to the tillage in an average manner of about one and three quarter acres of land in the year, and his quota towards the gross rental of the village, will be from 8 to 9 Rupees.

RAJBAHA, s. a canal distributary.

RAKAM, s. writing, hand-writing, a mode of arithmetical notation chiefly taken from the initials of the Arabic words denoting the numbers. Also manner, kind, method ; —*siwáe*, that which is in excess of a stipulated sum ; —*karná*, to write. The *rakam* from 1 to 10,000 as given below :—

Numerals	Rakam or Initial.	Arabic words indicated.	Persian synonym.	Hindí synonym.
1	۱	Ahda, احد	Yek,	Ek.
2	۲	Adadán or Isnán, اثنان عددان	Do,	Do.
3	۳	Salasa, ثلاث	Seh,	Tín.
4	۴	Arba, أربعة	Chahár,	Chár.
5	۵	Khamsa, خمس	Panj,	Páñch.
6	۶	Sitta, ستة	Shash,	Chha.
7	۷	Saba, سبعة	Haft,	Sát.
8	۸	Samána, ثمانية	Hasht,	At̤h.
9	۹	Tisa, تسعة	Noh,	Nau.
10	۱۰	Ashar, عشر	Dah,	Das.
11	۱۱	Ahda, Ashar,	Yázdah,	Gyárah.*
12	۱۲	Isná, ,,	Doázdah,	Bárah.
13	۱۳	Salasa, ,,	Sezdah,	Terah.
14	۱۴	Arba, ,,	Chahárdah,	Chaudah.
15	۱۵	Khamsa, ,,	Panzdah,	Pandrah.
16	۱۶	Sitta, ,,	Shánzdah,	Solah.
17	۱۷	Saba, ,,	Haftdah,	Sattrah.
18	۱۸	Samána, ,,	Hashtdah, or Hechdah,	At̤thárah.
19	۱۹	Tisa, ,,	Nozdah,	Unnís.
20	۲۰	Ishrín or Ishrún,	Bist,	Bís.
21	۲۱	Ahda wa Ishrún.	Bist o yek,	Ekkís.
22	۲۲	Isná, wa ,,	,, o do,	Báis.
23	۲۳	Salasa, ,,	,, seh,	Teís.
24	۲۴	Arba, ,,	,, chahár,	Chaubís.
25	۲۵	Khamsa, ,,	,, panj,	Pachchís.

\* Sometimes wrongly pronounced as Egyára or Eýára.

Numerals	Rakam.	Arabic words.	Persian synonym.	Hindí synonym.
26	==	<i>Sitta, wa Ishrún.</i>	<i>Bist o shash,</i>	<i>Chhabbís.</i>
27	==	<i>Saba,</i> „	„ <i>haft,</i>	<i>Sattáís.</i>
28	==	<i>Samána,</i> „	„ <i>hasht,</i>	<i>Attháís.</i>
29	==	<i>Tisa,</i> „	„ <i>noh,</i>	<i>Untís.</i>
30	—	<i>Salasín,</i>	<i>Si,</i>	<i>Tís.</i>
31	—	<i>Ahda wa Salasín,</i>	<i>Si o yek,</i>	<i>Ektís.*</i>
32	==	<i>Isná,</i> „	„ <i>do,</i>	<i>Battís.</i>
33	==	<i>Salasa,</i> „	„ <i>seh,</i>	<i>Tentís.</i>
34	==	<i>Arba,</i> „	„ <i>chahár,</i>	<i>Chauntís.</i>
35	==	<i>Khamisa,</i> „	„ <i>panj,</i>	<i>Paintís.</i>
36	==	<i>Sitta,</i> „	„ <i>shash,</i>	<i>Chhattís.</i>
37	==	<i>Saba,</i> „	„ <i>haft,</i>	<i>Saintís.</i>
38	==	<i>Samána,</i> „	„ <i>hasht,</i>	<i>Artís.</i>
39	==	<i>Tisa,</i> „	„ <i>noh,</i>	<i>Untálís.</i>
40	—	<i>Arbaín,</i>	<i>Chehal,</i>	<i>Chálís.</i>
41	—	<i>Ahda wa Arbaín,</i>	<i>Chehal o yek,</i>	<i>Ektálís.</i>
42	==	<i>Isná,</i> „	„ <i>do,</i>	<i>Bayálís.</i>
43	==	<i>Salasa,</i> „	„ <i>seh,</i>	<i>Tentálís.</i>
44	==	<i>Arba,</i> „	„ <i>chahár,</i>	<i>Chauwálís.</i>
45	==	<i>Khamisa,</i> „	„ <i>panj,</i>	<i>Paintálís.</i>
46	==	<i>Sitta,</i> „	„ <i>shash,</i>	<i>Chhiyálís.</i>
47	==	<i>Saba,</i> „	„ <i>haft,</i>	<i>Saintálís.</i>
48	==	<i>Samána,</i> „	„ <i>hasht,</i>	<i>Artálís.</i>
49	==	<i>Tisa,</i> „	„ <i>noh,</i>	<i>Unchás.</i>
50	—	<i>Khamsín,</i>	<i>Pinjáh,</i>	<i>Pachás.</i>
51	—	<i>Ahda wa Khamsín.</i>	<i>Pinjáh o yek,</i>	<i>Ekkáwan.</i>
52	==	<i>Isná,</i> „	„ <i>do,</i>	<i>Báwan.</i>

\* *Ekattís.*

Numerals	Rakam.	Arabio words.	Persian synonym.	Hindí synonym.
53	॥॥॥	<i>Salasa wa Khamsín</i>	<i>Pinjáh o seh,</i>	<i>Tirepan.</i>
54	॥॥॥	<i>Arba,</i> „	„ <i>chahár,</i>	<i>Chauwan.</i>
55	॥॥॥	<i>Khamsa,</i> „	„ <i>pañj,</i>	<i>Pachpan.</i>
56	॥॥॥	<i>Sitta,</i> „	„ <i>shash,</i>	<i>Chhappan.</i>
57	॥॥॥	<i>Saba,</i> „	„ <i>haft,</i>	<i>Sattáwan.</i>
58	॥॥॥	<i>Samána,</i> „	„ <i>hasht,</i>	<i>Attháwan.</i>
59	॥॥॥	<i>Tisa,</i> „	„ <i>noh,</i>	<i>Unsath.</i>
60	॥	<i>Sittín,</i>	<i>Shast,</i>	<i>Sáth.</i>
61	॥ ॥	<i>Ahda wa Sittín,</i>	<i>Shast o yek,</i>	<i>Eksath.</i>
62	॥॥	<i>Isná,</i> „	„ <i>do,</i>	<i>Básath.</i>
63	॥॥	<i>Salasa,</i> „	„ <i>seh,</i>	<i>Tiresath.</i>
64	॥॥	<i>Arba,</i> „	„ <i>chahár,</i>	<i>Chaunsath.</i>
65	॥॥	<i>Khamsa,</i> „	„ <i>pañj,</i>	<i>Painsath.</i>
66	॥॥	<i>Sitta,</i> „	„ <i>shash,</i>	<i>Chhiyásath.</i>
67	॥॥	<i>Saba,</i> „	„ <i>haft,</i>	<i>Sarsath.</i>
68	॥॥	<i>Samána,</i> „	„ <i>hasht,</i>	<i>Ar̥sath.</i>
69	॥॥	<i>Tisa,</i> „	„ <i>noh,</i>	<i>Unhattar.</i>
70	॥ ॥	<i>Sabaín,</i>	<i>Haftád,</i>	<i>Sattar.</i>
71	॥ ॥	<i>Ahda wa Sabaín,</i>	<i>Haftád o yek,</i>	<i>Ekhattar.</i>
72	॥॥	<i>Isná,</i> „	„ <i>do,</i>	<i>Bahattar.</i>
73	॥॥	<i>Salasa,</i> „	„ <i>seh,</i>	<i>Tihattar.</i>
74	॥॥	<i>Arba,</i> „	„ <i>chahár,</i>	<i>Chauhattar.</i>
75	॥॥	<i>Khamsa,</i> „	„ <i>pañj,</i>	<i>Pachhattar.</i>
76	॥॥	<i>Sitta,</i> „	„ <i>shash,</i>	<i>Chhihattar.</i>
77	॥॥	<i>Saba,</i> „	„ <i>haft,</i>	<i>Sathattar.</i>
78	॥॥	<i>Samána,</i> „	„ <i>hasht,</i>	<i>Aṭhattar.</i>
79	॥॥	<i>Tisa,</i> „	„ <i>noh,</i>	<i>Onási.</i>
80	॥	<i>Samánín,</i>	<i>Hashtád,</i>	<i>Assí.</i>

Numerals	Rakam.	Arabio words.	Persian synonym.	Hindí synonym.
81	٨١	<i>Ahda wa Samánín</i>	<i>Hashtád o yek,</i>	<i>Ekkásí.</i>
82	٨٢	<i>Isná,</i> „	„ <i>do,</i>	<i>Bayásí.</i>
83	٨٣	<i>Salasa,</i> „	„ <i>seh,</i>	<i>Tirásí.</i>
84	٨٤	<i>Arba,</i> „	„ <i>chahár,</i>	<i>Chaurásí.</i>
85	٨٥	<i>Khamasa,</i> „	„ <i>panj,</i>	<i>Pachásí.</i>
86	٨٦	<i>Sitta,</i> „	„ <i>shash,</i>	<i>Chhryásí.</i>
87	٨٧	<i>Saba,</i> „	„ <i>haft,</i>	<i>Sattásí.</i>
88	٨٨	<i>Samána,</i> „	„ <i>hasht,</i>	<i>Atthásí.</i>
89	٨٩	<i>Tisa,</i> „	„ <i>noh,</i>	<i>Nawásí.</i>
90	٩٠	<i>Tisín,</i>	<i>Nawad,</i>	<i>Nauwe.</i>
91	٩١	<i>Ahda wa Tisín,</i>	<i>Nawad o yek,</i>	<i>Ekkánwe.</i>
92	٩٢	<i>Isná,</i> „	„ <i>do,</i>	<i>Bánwe.</i>
93	٩٣	<i>Salasa,</i> „	„ <i>seh,</i>	<i>Tiránwe.</i>
94	٩٤	<i>Arba,</i> „	„ <i>chahár,</i>	<i>Chauránwe.</i>
95	٩٥	<i>Khamasa,</i> „	„ <i>panj,</i>	<i>Panchánwe.</i>
96	٩٦	<i>Sitta,</i> „	„ <i>shash,</i>	<i>Chhiyánwe.</i>
97	٩٧	<i>Saba,</i> „	„ <i>haft,</i>	<i>Sattánwe.</i>
98	٩٨	<i>Samána,</i> „	„ <i>hasht,</i>	<i>Atthánwe.</i>
99	٩٩	<i>Tisa,</i> „	„ <i>noh,</i>	<i>Ninnánwe.</i>
100	١٠٠	<i>Meat,</i>	<i>Sad or yek sad,</i>	<i>Sau or ek sau</i>
200	٢٠٠	<i>Meatán,</i>	<i>Do sad,</i>	<i>Do sau.</i>
300	٣٠٠	<i>Salasa Meat,</i>	<i>Seh „</i>	<i>Tín „</i>
400	٤٠٠	<i>Arba, „</i>	<i>Chahár „</i>	<i>Chár „</i>
500	٥٠٠	<i>Khamasa, „</i>	<i>Panj „</i>	<i>Pánc̣h „</i>
600	٦٠٠	<i>Sitta, „</i>	<i>Shash „</i>	<i>Chha „</i>
700	٧٠٠	<i>Saba, „</i>	<i>Haft „</i>	<i>Sát „</i>
800	٨٠٠	<i>Samána, „</i>	<i>Hasht „</i>	<i>Aṭh „</i>
900	٩٠٠	<i>Tisa, „</i>	<i>Noh, „</i>	<i>Nau „</i>

Numerals	Rakam.	Arabic words.	Persian synonym.	Hindí synonym
1000	۱۰۰۰	<i>Alaf,</i>	<i>Yek Hazár,</i>	<i>Ek Hazár.</i>
2000	۲۰۰۰	<i>Alfán,</i>	<i>Do</i> „	<i>Do</i> „
3000	۳۰۰۰	<i>Salasa Aláf,</i>	<i>Sch,</i> „	<i>Tín</i> „
4000	۴۰۰۰	<i>Arba,</i> „	<i>Chahár</i> „	<i>Chár</i> „
5000	۵۰۰۰	<i>Khamsa,</i> „	<i>Panj</i> „	<i>Páñch</i> „
6000	۶۰۰۰	<i>Sitta,</i> „	<i>Shash</i> „	<i>Chha</i> „
7000	۷۰۰۰	<i>Saba,</i> „	<i>Haft</i> „	<i>Sát</i> „
8000	۸۰۰۰	<i>Samana,</i> „	<i>Hasht</i> „	<i>Ath</i> „
9000	۹۰۰۰	<i>Tisa,</i> „	<i>Noh</i> „	<i>Nau</i> „
10000	or ۱۰۰۰۰	<i>Ashara,</i> „	<i>Dah</i> „	<i>Das</i> „

## NOTE.

This notation refers to Rupees, *Bígahs* and *Mans*.

The termination, .. (۰ ..) added to tens, distinguishes

as ۵۰ Rs. 50.

Do. .... (۱۰۰۰۰)

Do.

as ۵۰ Bgs.

Do. .... (۱۰۰۰۰)

Do.

as ۵۰ Mans 50.

After units (بیگه = *Bígah*) is placed to distinguish a *Bígah*.

as ۵ بیگه 5 *Bígahs*.

Ditto (من = *Man*)

ditto

ditto

*Mans*.

as ۵ من 5 *Mans*.

Exception. But 1 *Bígah* and 2 *Bígahs* are expressed by بیگه and بیگهان respectively

And 1 *Man* and 2 *Mans* do. یکمن and منوان do.

Otherwise the figure means Rupees and is generally distinguished by a mark (۰): as .

Table of <i>Chhataks</i> .				Table of <i>Anás</i> and their sub-divisions.		
$\frac{1}{2}$	ch.	<i>Adhí</i>	ch.	$\frac{1}{4}$	<i>Páo áná</i> or <i>dabal</i>	/—
1	„	<i>Ek</i>	„	$\frac{1}{2}$	<i>Adh</i> „	/.
$1\frac{1}{2}$	„	<i>Derh</i>	„	$\frac{3}{4}$	<i>Paun</i> „	/.
2	„	<i>Do ch.</i> or <i>ádih</i>		1	<i>Ek</i> „ or <i>áná</i> .	/.
		<i>páo.</i>		$1\frac{1}{4}$	<i>Sawá</i> „	/.
$2\frac{1}{2}$	„	<i>Dhái</i>	ch.	$1\frac{1}{2}$	<i>Derh</i> „	/.
3	„	<i>Tín ch.</i> or <i>paun</i>		$1\frac{3}{4}$	<i>Paune do áne.</i>	/.
		<i>páo.</i>		2	<i>Do</i> „	/.
4	„	<i>Páo bhar.</i>		3	<i>Tín</i> „	/.
$4\frac{1}{2}$	„	<i>Ek páo ádh ch.</i>		4	<i>Chár</i> „	/.
5	„	<i>Sawá páo.</i>		5	<i>Páneh</i> „	/.
$5\frac{1}{2}$	„	<i>Ek páo derh ch.</i>		6	<i>Chha</i> „	/.
6	„	<i>Derh páo.</i>		7	<i>Sát</i> „	/.
7	„	<i>Ek páo tín ch.</i>		8	<i>Ath</i> „	/.
8	„	<i>Ah ser.</i>		9	<i>Nau</i> „	/.
9	„	<i>Adh ser ek ch.</i>		10	<i>Das</i> „	/.
10	„	<i>Dhái páo.</i>		11	<i>Giyárah</i> „	/.
11	„	<i>Paune tín páo.</i>		12	<i>Bárah</i> „	/.
12	„	<i>Tín páo.</i>		13	<i>Terah</i> „	/.
13	„	<i>Sawá tín páo.</i>		14	<i>Chaudah</i> „	/.
14	„	<i>Sárehe tín páo.</i>		15	<i>Pandrah</i> „	/.
15	„	<i>Ch. kam ser.</i>		16	<i>Solah</i> „	/.
16	„	<i>Ser.</i>		R.a.p.		
				1-0-3	<i>Ek rupia ek paisá</i>	१००
					or <i>páo áná</i> .	/—
				1-0-6	„ <i>ádih</i> „	१००
				1-0-9	„ <i>paun</i> „	१००
				1-1-0	„ <i>ek</i> „	१००
				1-2-0	„ <i>do áne.</i>	१००

**RAKAR**, s. a sterile soil ; this is the poorest of all the soils and has a large mixture of *kankar* in it. It is only productive when the rains are abundant, its cultivation being exclusively of the *kharíf* crop.

RAKBA, *s.* area, the lands comprised within the boundaries of a village measurement.

RAKHAUNT, *s.* a grass preserve, also called *rakh* and *rakhel*.

RAKHWARD, *s.* watch over crops.

RAMAT, *s.* a begging expedition, the periodical visit of a *fakír* to his *jajmáns* or constituents to receive his fees, hence the term *ramte atít*, a wandering pilgrim, which is especially applied to those who travel down one side of the Narbada and up the other.

RAMBATAT, *s.* sharing crops equally between the landlord and tenant.

RAM-KOTALIA, *s.* a division of crops by which the landlord trusts the tenant to give him what is fair as in the sight of God.

RANDAK, *s.* barren : particularly applied to trees.

RANG, *s.* color, paint, —*rez*, a dyer by profession, —*sás*, a painter.

RAPAR, *s.* barren plain.

RAS, *s.* a heap of grain, also adoption, the ceremony of adoption. —*baitháná*, *yá lená*, to adopt (a son).

RASAD, *s.* supplies on the line of march furnished by the *zamíndárs*, augmentation (of rent) —*í jama*, a demand progressively increasing.

RASI, *s.* see *nimaksár*.

RASID, *s.* a receipt, an acknowledgment.

RASM, *s.* custom, usage, —*í*, customary, usual, —*i karáo*, the usage of *karáo*, or the marriage of a widow with the brother of a deceased husband, which especially obtains among the *Játs*, *Gújars*, *Ahírs*, and other inferior tribes in the N. W. —*rewáj*, custom and usage.

RAT, *s.* fortune, —*chamakní*, to begin to prosper, to flourish.

RATIB, *s.* rations; the word is especially applied to the food daily given to dogs and elephants.

RATTI, *s.* a weight or measure equal to 8 barley corns.

RATUN, *s.* a second crop of sugar-cane from the same roots yielding almost as much as the first.

RAUSLI, *s.* a fine light mouldy soil of the nature of *dákar* which see.

RAWA RAKHNA, *v.* to allow, to countenance.

RAWAIYA, *s.* character, also *chalan*.

RAZ, *s.* a secret, a mystery. —*dár*, one who is privy to a crime, *i.e.* who knew of its perpetration and concealed it.

RAZI-NAMA, *s.* deed of compromise, also *rafa-náma*.

REGAR, *s.* black soil.

REH, *s.* also called *sajji*, a mineral alkali, impure carbonate of soda, used in making coarse glass called *kánc*, and soap. Sleeman thus describes the process. "The earth is collected from the surface of the most barren spots and formed into small shallow round tanks, a yard in diameter. Water is then poured in, and the tank filled to the surface, with an additional supply of the earth, and smoothed over. This tank is then left exposed to the sun for two days, during the hottest and driest months of the year, March, April and May, and part of June, when the crust formed on the surface, is taken off. The process is repeated once, but in the second operation the tank is formed around and below by the debris of the first tank, which is filled to the surface after the water has been poured in, with the first *crust* obtained. The second crust is called the *reha*, which is carbonate or bicarbonate of soda. This is formed into small cakes, which are baked to redness in an oven or crucible, to expel the moisture and carbonic acid which they contain. They are then powdered to fine dust, which is placed in

another crucible, and fused to liquid glass, the *reha* containing in itself sufficient silica to form the coarse glass called *káñch*, used in making bracelets &c.” See *ninaksár*.

RET, *s.* sand, —*í*, sandy soil, (also *bálú* and *bhúr*).

REWAJ-I-MULK, *s.* custom of the country, —*i mukám*, local usage, also customary, —*shudámad*, prescriptive usage.

RIĀYA, *s.* tenants, subjects; —*i Inglistán*, British subjects.

RIĀYAT-PATṬA, *s.* a lease granted to cultivators at a favored rate.

RIBA, *s.* usury.

RIHA KARNA, *v.* to release, to discharge, to acquit, *riháí*, discharge, release.

RIHN or *rahn*, *s.* mortgage, pledge, —*náma*, deed of mortgage, —*sahíh*, a valid mortgage.

RISHTA, *s.* relationship, kindred, also *nátedárí*. The following table of relationship will be found useful:—

<i>ájá</i> , . . . . .	a paternal grand father.
<i>ájí</i> , . . . . .	a paternal grand mother.
<i>ajíá sás</i> , . . . .	husband or wife's grand mother.
<i>ajíá sasur</i> , . . .	husband or wife's grand father.
<i>aurat</i> , . . . . .	wife, (in general terms 'woman').
<i>báp</i> , . . . . .	father.
<i>betá</i> , . . . . .	son.
<i>betí</i> , . . . . .	daughter.
<i>bháí</i> , . . . . .	brother.
<i>bhánjá</i> , . . . .	sister's son.
<i>bhánjí</i> , . . . .	sister's daughter.
<i>bhatíja</i> , . . . .	nephew, (brother's son).
<i>bhatíj damdá</i> ,	brother's son-in-law( niece's husband).
<i>bhatíjí</i> , . . . .	niece, (brother's daughter).
<i>bahín</i> , . . . . .	sister.
<i>bahín patoh</i> ,	sister's son's wife.
<i>bahín damdá</i> ,	sister's daughter's husband.

<i>bahnoí,</i> . . . .	a brother-in-law or sister's husband.
<i>bhaujáí,</i> . . . .	a brother's wife.
<i>cháchá,</i> . . . .	uncle, (father's brother).
<i>cháchí,</i> . . . .	aunt, (wife of ditto).
<i>dewar,</i> . . . . .	husband's younger brother.
<i>dewrání,</i> . . . .	husband's younger brother's wife.
<i>dámád,</i> . . . .	son-in-law.
<i>dáyá,</i> . . . . .	husband of wet nurse.
<i>jeth,</i> . . . . .	husband's elder brother.
<i>jethání,</i> . . . .	wife of ditto.
<i>jeth-sárá,</i> . .	wife's elder sister.
<i>jorú,</i> . . . . .	wife.
<i>khálá,</i> . . . . .	mother's sister.
<i>khálú,</i> . . . . .	mother's sister's husband.
<i>khasam,</i> . . . .	husband.
<i>koká,</i> . . . . .	foster brother.
<i>mámá,</i> . . . .	mother's brother.
<i>mámí,</i> . . . . .	mother's brother's wife.
<i>má,</i> . . . . .	mother.
<i>mausá,</i> . . . .	mother's sister's husband.
<i>mausí,</i> . . . . .	mother's sister.
<i>mausiá sás,</i> . .	husband's or wife's mother's sister. [band.
<i>mausiá sasur,</i>	husband's or wife's mother's sister's hus-
<i>mamiá sás,</i> . .	band's or ditto ditto, brother's wife.
<i>mamiá sasur,</i>	ditto ditto, brother.
<i>mamsar,</i> . . . .	mother's brother's brother-in-law.
<i>náná,</i> . . . . .	mother's father.
<i>nání,</i> . . . . .	mother's mother.
<i>naniá sás,</i> . .	husband or wife's mother's mother.
<i>naniá sasur,</i>	ditto ditto, father.
<i>nandoí,</i> . . . .	husband's sister's husband.
<i>nanad,</i> . . . .	husband's sister.
<i>nawása,</i> . . . .	daughter's son.

<i>nawási,</i> . . . .	daughter's daughter.
<i>phúphá,</i> . . . .	husband of father's sister.
<i>phúphú,</i> . . . .	sister of father.
<i>phuphuá sás,</i>	husband or wife's father's sister.
<i>phuphuásasur,</i>	ditto, ditto, ditto, husband.
<i>potá,</i> . . . . .	son's son.
<i>potí,</i> . . . . .	son's daughter.
<i>pardádá,</i> . .	father's grand father.
<i>pardádí,</i> . . . .	father's grand mother.
<i>parnáná,</i> . .	mother's grand father.
<i>parnání,</i> . . . .	mother's grand mother.
<i>sálá,</i> . . . . .	brother-in-law, ( <i>i.e.</i> brother of the wife).
<i>sáli,</i> . . . . .	sister-in-law. ( <i>i.e.</i> sister of the wife).
<i>samdhi,</i> . . . .	son's or daughter's father-in-law.
<i>samdhin,</i> . . . .	son's or daughter's mother-in-law.
<i>sarhaj,</i> . . . .	wife of wife's brother.
<i>sárhú,</i> . . . . .	husband of the wife's sister.
<i>sás,</i> . . . . .	mother-in-law.
<i>sasur,</i> . . . . .	father-in-law, ( <i>i.e.</i> father of wife).

RISHWAT SITANĪ, *s.* the act of taking bribes. — *ba jabr o taqaddí,* extortion.

RITKAT, *s.* the contrary of *chakkat*, which see.

RĪT LIYAKATTĪ, *s.* capacity of soil.

RIZKA, *s.* lucern grass.

ROKAR, *s.* cash, ready money, — *bahí,* a cash book.

ROKNA, *v.* to prevent, to prohibit, to interrupt, to detain.

ROMPNA, *v.* to plant, to transplant.

ROṬIYA, *s.* a domestic servant who gets food in lieu of wages.

ROZINA, *s.* daily allowance, a pension in lieu of resumed lands, maintenance.

ROZNAMCHA, *s.* a diary, a daily account book.

RUBA, *s.* the fourth of any thing.

RUBKARI, *s.* a written proceeding or record.

RUDAD, *s.* proceeding, an occurrence, narrative, account of circumstances.

RUI, *s.* cotton. See also *pumba*, *semal*, *kapás*.

RUJU, *s.* bringing into court as a suit.

RUKHSAT, *s.* leave. —*riáyatí*, privilege leave.

RUKKA, *s.* a letter, note, an epistle.

RUNDHNA, *v.* to fence.

RUPOSH HONA, *v.* to abscond, *rúposhí*, absconding, hiding.

RUSUM, *s.* office fees, a cess. —*i patwári*, fees of the *patwári*. —*i kiryá karam*, funeral ceremonies. —*i mazhab*, religious observations.

## S.

SABIK, *ad.* formerly.

SABRI, *s.* a house breaking instrument.

SABT KARNA, *v.* to inscribe, to subscribe, to write.

SABUT, *s.* proof, evidence, —*ba dehi*, prima facie evidence. —*i jurm*, proof of guilt. —*kárfí*, sufficient proof. —*karína*, circumstantial evidence. —*táídí*, corroborative evidence. —*tardídí*, contradictory evidence. —*saríh*, direct proof or evidence; *sábit*, proved, established, confirmed, fixed.

SADAKAT, *s.* authenticity, truth, sincerity, veracity.

SADAR, *s.* the chief, the head quarters. —*jama*, the net Govt. demand. —*málguzár*, the chief of the community who engages for the payment of the Govt. revenue.

SADARTH-BIRT, *s.* a confirmatory *birt* deed given in recognition of a previous *birt* tenure.

SADDAKHLA, *s.* interest formerly paid on bonds given to the Treasurer for revenue paid in arrear.

SAD-DUI, *s.* two per cent. Major Macandrew records of

this term. "Mr. Carnegie says it was a deduction from the *jama* of Todar Mall, allowed on account of the *kánúngo's* wages, and this is consistent with the nature of this charge ultimately, as it was commuted into rent-free land which undoubtedly, under Native rule, was a charge on the State. The *Kánúngos* of Rae Bareli, however, unanimously declare that it was a cess in addition to the *jama*, and not a deduction from it. There is nothing impossible in this, as from the time the Govt. of Oudh became hereditary, Todar Mall's limit appears to have been exceeded in the Govt. demand, and there was plenty of margin to admit of the Govt. allowing the *Kánúngos* *tankhwáhi nánkár*."

SAFAT, s. purity, without stain, (witnesses for the defence are called *gawáhán i safái*).

SAFHA, s. a page.

SAFINA, s. subpoena.

SAFT NAMEH, s. a testimonial given by the defendant upon the final settlement of a cause, that the matter in dispute has been cleared up or settled.

SAGUN or *shugún*, s. an omen; natives are superstitious in regard to commencing any work, and consult astrologers on all occasions as to the auspicious moment (*sáit*), for beginning it. The early *omens* are closely watched. The following are favorable omens (*nek sagún*), when accidentally met with, viz: fish, curdled milk, full water pots, the *sáras*, a pair of *Bráhmíní* ducks, doves, &c., and the jay at the commencement of the rent collecting season. The following are the reverse of lucky (*asgún* or *bad sagún*); a one eyed person, an empty water pot, a *kahár* without a load, foxes, jackals, hares, and crows. The first payment of the year, (generally by a low caste man), the first ploughings, and the first sowings, invariably regulated

by astrologers, are all called *sagún*, and are followed by festivities.

SAHASR, *s.* a thousand, *sau kí háni*, *sahasr bakháni*, when a hundred is lost, a thousand is stated.

SAHPH, *a.* accurate, correct, just, entire, certain, proper, right, sound. —*ul-akl*, sane, in a sound state of mind. —*ul-nasl*, legitimate.

SAHL, *a.* easy, not difficult, simple.

SAHN, *s.* the court-yard of a house.

SAHO, *s.* error, mistake, fault.

SKIL, *s.* an applicant, a petitioner, also *darḥhwást kunanda*.

SAILAB, *s.* land subject to annual inundation from being situated on the banks of rivers and swamps.

SAJHA, *s.* partnership, association.

SAJJADEH-NISHIN, *s.* sitting on a praying carpet.

The supervisor of a religious endowment.

SAJWANA, *v.* to cause to be ornamented or arranged.

SAKARNA, *v.* to accept (a bill).

SAL or *san*, *s.* a year; —*áyanda*, next or ensuing year, —*bákídári*, a year of default, a year in which default occurs; —*guzashta*, last year; —*i hisábí*, official year.

*Sáliyána*, annual, an annuity. *Sálína*, year by year.

SALAH, *s.* advice, counsel.

SALAHYAT, *s.* a report of an occurrence, virtue, peace, integrity.

SKLIS, *s.* arbitrator. *Sálisí*, arbitration.

SAMAAT, *s.* cognizance, hearing; —*karná*, to listen, to hear, to entertain.

SAMAN-I-JANG, *s.* ammunition, arms, &c.

SAMANODAKA, *s.* a kinsman, who is connected by oblations of water only, to the manes of common ancestors.

SAMBAT, *s.* year, an era. The following are the principal eras prevalent in India :—

- (1) *Anno domini*, . . . . . From the birth of Jesus Christ.
- (2) *Sambat* or *Hindí Sál*,. . . . . From the accession of Bikrama Jít to the throne.
- (3) *Hijrí*, . . . . . From the flight of Muham-mad from Mecca to Madina, which happened on the 15th of July, A. D. 622.
- (4) *Faslí*, . . . . . A Muhammadan harvest era; its origin is variously stated.
- (5) *Bangla*, . . . . . The era prevalent in Bengal, which commences in *Baisákh*.
- (6) *Viláetí*, . . . . . The prevalent era in Orissa, which begins in *Kuár*.
- (7) *Sáká* or *Sákábda*, . . . . . From the time of *Sáliváhan* 78 A. D. This era is prevalent in the Deccan and is not used in U. India.

**SAMEDASTKHATT**, *s.* an entry made in the books of a firm by a party having an account with the firm, in his own hand-writing; or his signature to an entry made by the firm in acknowledgment of the truth of the entry. A signature to an account in acknowledgment of its settlement.

**SANAD**, *s.* a certificate, a grant, a patent; the title-deed of the estate of a *tallukdár*, given to him by the British Govt.; the word also means a title given by competent authority; —*muáfí*, a rent-free grant. Pl. *asnád*.

**SANGÍN**, *a.* serious, heavy; —*jama*, a heavy assessment of the revenue.

**SANI**, *a.* second, —*ul-hál*, at a subsequent period.

**SANNYASI**, *s.* a religious mendicant. The last of the four states of a *Bráhma*n, being an ascetic, who, renouncing all worldly affections and possessions, becomes legally dead.

**SANWAK**, *s.* a common system of bondage in the Trans-Gogra, districts under which ploughmen receive loans the interest of which they repay in labour. The ploughman cannot break the compact till the principal is repaid. For his support he receives a sixth of the grain called (*bhata*,) which he is instrumental in growing, and a blanket to wear. The ploughman's wife is also employed in such menial offices as grinding grain, husking rice, feeding animals, &c., and receives for her trouble the huskings, bran, &c., and a *dhotí*.

Under the Native Govt. the responsibility on account of *sánwak* loans was hereditary, and the son had to serve out or repay the loans taken by his father. If the ploughman went off and took other service, the new master had to make good the loan to the old one or restore the ploughman. Under British rule the son is only responsible for the father to the extent of the property inherited from him, and decrees are now only given against the borrower himself for the money due, and not against his new master. It is an incident of this arrangement that the proprietor has to feed the ploughman from the beginning of *Asárh*, and the feeding account is squared after the *kharíf* and *rabí* harvests, when the grain eaten plus 25 p. c. as interest, is deducted from the ploughman's share of one-sixth of the crop. If the grain eaten is in excess of the sixth, the difference is valued, and the amount added to the original *sánwak* loan, or a separate bond for the new debt is written. If the grain eaten is less than the sixth, the surplus grain is handed over to the ploughman.

**SAPINDA**, *s.* connected by offerings of the *Pinda* or funeral cake. All who are *sapindas* to the same deceased are *sapindas* to each other.

**SARAF** or *sarráf*, *s.* a banker, a money changer. *Sarráfí*

the place where bankers transact their business, a bank, a banker's shop.

SARANJAM, *s.* apparatus, goods, materials, accomplishments, conclusion, end, lands allotted to the military.

SARAWGÍ, *s.* these are bankers and dealers. The name is derived from *Sarowka* Sanskrit for a Jain or Buddhist. The name literally means a bearer and indicates a purely religious distinction, and it does not imply a difference of race. These are also called *serap*, *serab*, *serak* and *oswál*.

SARGUROH, *s.* the chief ringleader, or principal.

SARHADD, *s.* boundary, frontier, confines, limit, also *hadd* and *siwáná*.

SAR-I-DEHT, *s.* 1 or 2 rupees at each harvest, a right conceded to the local chieftain in each village in his *par-gana* or *ráj*.

SARÍH, *a.* apparent, palpable, evident.

SAR-I-IJLAS, *s.* in open court.

SARISHTA, *s.* establishment, office, department.

SARKA, *s.* theft, —*biljabr*, robbery.

SARKAR or *sirkár*, *s.* a sub-division of a *súba*, the Govt. the chief local authority, a term of address to a superior. In Bengal this title is much used by Europeans to designate the *Hindú* writer and accountant employed by themselves or in the public offices.

SARKASHÍ, *s.* contumacy, disobedience, mutiny, insurrection, rebellion.

SARKHAT, *s.* a receipt given to an *asámí*, an agreement with a servant or householder.

SARPANCH, *s.* an umpire.

SARPAT or *senthá*, *s.* the *sarpat* grass (*saccharum procerum*) is abundant throughout U. India. It delights in a light sandy soil and attains to considerable height in the cold weather. When in full flower in the month of

November, it is highly ornamental. The uses to which this grass is put are numerous, and it forms where grown to any extent, a really valuable property. Each plant possesses four separate parts, each part being known by a distinctive name, and applied to a different use. The leaf or blade is called *sarpat*, and is used for thatching. The lower and thicker portion of the stem is styled *sen-thá*, and goes to make the open screens known as *chicks*, and the low stools or *mondhas* so much affected by the natives. It is also employed in the roofing of *pán* gardens. The upper and tapering portion of the stem for about three feet or so, is encased within three wrappers or sheaths. This goes by the name of *sirkí*, and comes into use in the manufacture of winnowing fans, sieves and for the coverings of carts in the rainy season. The wrappers or sheaths are called *múnj*, and of these when thoroughly dried and beaten out, twine and matting are extensively prepared. Lastly the flower even comes into play, being tied into bunches and figuring as the domestic broom.

SARSARI or *sarásarí*, s. summary or rent suits used formerly to be so called.

SARSHIKAN, s. charitable grants by *samíndárs*. Lands held rent-free by virtue of *sanads* conferred by *ámils*, *chautharís* and other revenue officers under the Muhammadan Govt., by which the *jamá* at which they were formerly rated was transferred to certain other lands, in addition to the amount of assessment previously fixed upon the latter.

SARWAR, s. dealers in red lead.

SARZAMIN, s. empire, region, on the spot.

SATHI, s. companion, partner.

SATHURI, s. refuse, straw; also called *gathurí jangrá*, &c.

SATI or *sattí*, s. a virtuous woman. A widow who burns herself with her husband's corpse.

SAUNPNA, *v.* to deliver over, to commit to one's charge ; to give or consign.

SAWAB, *s.* the future reward of virtue ; with a view of obtaining it, wells are dug and trees planted. A virtuous action.

SAWAL, *s.* a petition, hence —*kḥání*, to receive petitions, also a question.

SAYABAN, *s.* a verandah.

SAYAR or *siwá*, *s.* collections on account of spontaneous products such as the piscatory of tanks, the gums of trees, the fruits of the forest, wax, lac, &c., all coming under the common denomination of *jalkar*, *phalkar* and *bankar*, and seldom assessed by Govt. to the revenue, unless they come to be of considerable value. Under the Native system the *ábkarí* and *numaksár*, (q.v.) were important items of *sáyar* revenue.

SAZA, *s.* punishment, —*i jismání*, also —*i táziána*, corporal punishment, —*i kaid*, imprisonment, —*i maut*, death.

SAZAWAL, *s.* a revenue officer or agent, also *sarbaráhkár*.

SAZISH, *s.* collusion, combination, confederacy.

SEHADDA, *s.* the platform or mark where the boundaries of three villages join at the same spot. It is made of masonry to distinguish it from the common *dhúí*, or earthen mark.

SENTHA, *s.* see *sarpat*.

SEOTA, *s.* see *dákra*.

[nial.

SHAGIRD-PESHA, *s.* domestic servants, a servant, a me-

SHAHADAT, *s.* evidence, testimony.

SHAHID, *s.* a Muhammadan martyr, —*gunj*, the burial place of martyrs.

SHAHNA, *s.* a watchman, a crop watcher.

SHAI, *s.* a thing, an object.

SHAJRA, *s.* the field map. Each field in the village is

shewn in it, and all waste land culturable and barren, the site of the habitations, tanks, wells, roads, &c. The fields are numbered to correspond with the field register (*Khasra*) numbers, where the particulars of each field are to be found. *Shajra nasab*, a tabular statement in which Mr. E. Prinsep has succeeded with manifest advantage, in uniting the ordinary pedigree table of a community of proprietors, with the *khewat* or register of coparcenary responsibility. The system has been thus described by the officer named. "The great result is, that we have in one glance every thing we want to have, as to *rights and tenures*, and *customs arising out of property*, and we can defy executive establishments to go wrong if they adopt this simple plan. We do not go and place on record the whole of the traditional pedigree, *e.g.* that part of it which is lost in obscurity and doubt, but we confine ourselves to so much only as is known in the village, and acted upon by the parties who represent existing holdings. In doing this the objection of encouraging dormant rights is practically removed. The following facts will show how simple and effective the system is. (1.) All disputes in 6,000 villages have been thus disposed of. The *patwari* keeps one copy of the *shajra nasab*, the Deputy Commissioner another, and a third is in the village office. (2) It is this publicity in the village that makes the people (especially the headmen), careful to avoid deceit. (3.) Five verifications at least are made of the entries in the return. (4.) Ascertained results have led to the adoption of the practice throughout the Panjáb. (5.) Govt. officials at first dislike and oppose the reform, eventually they change their minds and like the system."

SHANKALAP, s. the alienation of any kind of property to a *Bráhma*n.

The *shankalap* and *birt* tenures of the Faizábád district have been thus officially described by the author. *Shankalap* tenures, having reference to the terms on which they are held, are of two kinds, rent-free and low rented. The first of these are in all respects assignments, and they are in some *parganas* designated by *Hindús* as *muáfís*, and in others as *shankalaps*. Muhammadans as an invariable rule apply the former name. These *shankalap* or *muáfí* tenures extend generally to fields or patches of land only, and rarely to whole villages or specific portions of villages.

A. The rent paying *shankalap* is of two kinds: (i) that which has been acquired by purchase (*damkus*), and (ii) that which was given by favor (*kusdam*, or as it is more commonly called, *kushast*). The following details apply to both kinds. (1) The land given was nearly always (a) either absolute waste, or (b) it was in a backward state of agriculture, or (c) it was partly of the one sort and partly of the other. Irrigated and manured land was rarely if ever given, so that the objects it will be observed, which the owner had in view in making such grants, were first (and occasionally), the acquisition of money, and second (and invariably), the improvement of his land. (2) Some portion of the land thus granted was left unassessed on account of groves, habitations, and roads; and was on this account usually called *adand*, which is synonymous with *muáfí*, but this abatement was only made in the most paltry grants. The rest of the land was subject to rent. In regard to the unassessed portion, it was within the discretion of the holder to apply it to any or to all of the three purposes indicated. The right and tenure of the holder extended alike to the assessed and to the unassessed portions of the land. (3) The

rent was nearly always progressive and reached the maximum sum after the third year. In rare instances the full rent was charged from the first. The rent which was known as *barbastí*, was arranged at so much per *bígah* (*bighoṭí*), and rarely with reference to the entire holding (*bilmukṭa*). (4) These tenures were invariably arranged under writing, the deed being styled a *paṭṭa*. The deeds nearly always set forth that the rent was fixed in perpetuity, but in practice this was seldom attended to, and when it was raised, the increase was added under the denomination of *abwáb*. In these enhancements favor was still shown as compared with common cultivators, and the tenure itself was not supposed to be impaired by the enhancement. (5) Resumption of tenure may have been the exception, but it certainly was not the rule. If however, the rent was not paid, dispossession followed. On the following points *shankalaps* by purchase and by favor differed. (1) In the purchased tenures the purchase money was arranged either at a lump-sum or at so much per *bígah*, and it was denominated *bytkí*. In the other tenure there was no purchase money. (2) The purchased tenure was given to all castes alike including the lowest orders. The other was conferred on such people only, as *Bráhmans*, *Bairágís*, *Gosháíns*, &c. (3) The purchased tenure was heritable, and with the superior's permission previously obtained, transferable also. Exceptional instances of portions of these holdings being mortgaged under permission, are known, but the mortgagor remained answerable to the superior for the entire holding. The tenure by favor was heritable but not transferable. (4) As a rule the rent of the purchased tenure was lower than that of the unpurchased, both being again lower than those of ordinary cultivators.

*B. Muáfi* properly so called, and rent-free were also of two kinds, (1) those that were given in connexion with religious ceremonies, which are called by the *Hindús*, *Krishnárpan*; and (2) those given as remuneration to retainers spiritual and temporal. The first of these were given to such holy men, as *Bráhmans* and *Bairágís* amongst the *Hindús*, and *Saiyads* and *Fakírs* amongst Muhammadans, and in the latter case, as already stated, they were styled *muáfís*. The second kind were given to others of the respectable castes (*sharíf.*) as well, and were in all respects the same as *jágírs*. The first of these or religious tenures proper, used to be conferred, generally in writing, but also sometimes verbally, and in perpetuity, and they were respected alike by the grantor, his heirs, and by those who replaced him on them in the management. On emergencies, as when an extortionate *Názim* rack-rented an estate, the owner would for the time assess these favored holdings, but the rent generally ceased with the pressure. Instances are known in which the subsequent owners resumed the favorable holdings granted by their predecessors, but they are rare. This sacred tenure was heritable but not transferable, but mortgages were some times surreptitiously effected. As a matter of fact it may without hesitation be said that the secular tenures of *shankalap* and *birt*, and the sacred tenures of *shankalakushast* and *birt-bishonprit*, are in the Faizábád district, convertible terms. See also *birt*, *mehmán* and *barbastí*.

The following enquiry relates to the Attrowla *birts*, in Gonda. "The real issues between the contending parties are, (1) does the grant of *birt* tenures in whole villages in consideration of a money payment received, amount to an absolute sale of all rights or not? (2) Is the *Rájá* of Attrowla entitled to a decree for over-pro-

prietary right in those *birt* villages of which he held leases within limitations.

“No mistake can be greater than to suppose that the creation of a *birt* tenure is an absolute sale of all rights. A *birtia* acquired by purchase no other position than that of an under-proprietor, and as such he was entitled to such portion of profits as was left to him by the *tallukdár* under the agreement. The intention of the contracting parties must be judged by the terms of their written contracts. These clearly show to the unbiased mind that the tenure transferred is no more than a subordinate interest, the restrictions and limitations under which it was granted are perfectly apparent, and the profits left to the *birtia* are so unmistakeably defined that no question can ever arise regarding them. The management of the village granted in *birt* tenure is no doubt transferred to the *birtia*, but he is under the terms of the contract, to hold it in subordination to the *tallukdár*, and as regards the enjoyment of profits, he must abide by the conditions of the original contract, unless by prescription, the *birtia* acquired an independent position, or throughout limitations, the conditions were departed from.

“The profits reserved to the *britia* were sometimes 10, and at other times 25 per cent of the gross rental, subject to the payment of the Govt. revenue. My meaning will best be explained by giving an explanation of the expressions *mál sarkár* and *pot* or *mahsúl hákimí*. The simple and ordinarily accepted meaning of these terms has been complicated by the expositions of the able contending officers, I understand the real meaning of these expressions to be as follows: *Mál sarkár* means no more than the gross rental, in other words the rent or share of produce which the landowner receives from the culti-

vator. This definition will 'probably be accepted by every officer who has had even a limited experience in revenue matters. When the division of crops between landlord and tenant is periodically made, the expressions 'this is *hak jotái*,' and 'that is *hak sarkár* or *mál sarkár*' are in constant use. The reason why the expression *mál sarkár* is in constant use is this. Every body knows that it was the theory of the Native Govt. that the gross rental all belonged to the State, and that it was ordinarily collected through an intermediate person who might be a *tāllukdár*, a *zamíndár*, or a farmer, to whom certain defined privileges and perquisites were allowed for his trouble. The gross rental was, and has therefore been called, *mál sarkár*, that which the Govt. took through its recognized medium. But it always has been and ever will be a very difficult problem correctly to ascertain the rental assets or gross rental of an estate, when a third party who has an object in concealing them, makes the collections. It followed that the sum which actually went into the Govt. coffers, depended entirely upon the estimate made by the officers of Govt., and there was usually but little connexion between it and the actual assets of an estate. On the one hand the proprietor was trying his best to conceal the assets; on the other the Govt. officer was doing all he knew to get data on which to base an estimate. The practical result generally was that the Govt. assessment fell far short of the real gross rental, and the instances were rare in which that rental was exceeded. Whatever sum was thus assessed as the Govt. demand, was *pot* or *maksúl hákimí*.

Now it must be borne in mind that the creation of a *birt* tenure was a mere private contract to which Govt. was no party. The proprietor or *tāllukdár* who created

such a tenure, could not alienate the Govt. demand; he at the same time knew perfectly well that ordinarily the assessed Govt. revenue left a very considerable margin of profits. Whenever therefore, he created a *birt* tenure, he authorized the *birtia* to cultivate for himself or to get others to cultivate, and to enjoy as the profits of his labour, 10 or 25 per cent, (*hak dahyak* or *chahárum*,) as the case might be, of the gross rental (*mál sarkár*,) subject to the payment of Govt. revenue, (*pot* or *mahsúl sarkár*). The principle of proportion was accepted for the prevention of subsequent disputes, because the Govt. revenue was not fixed and determined for any given number of years, but varied and fluctuated from year to year. Under the above system if the assessed Govt. demand was Rs. 60, and the gross rental Rs. 100, the *birtia* used to get 10/ or 25/ according to the terms of his contract, and the proprietor 30/ or 15/ as the case might be, the rest, Rs. 60, went into the Govt. treasury. But if the Govt. revenue happened to be pitched so high as Rs. 75, and the *birtia* under his contract was entitled to a fourth, then the unfortunate proprietor was without any share of the gross rental of that year. Again, if the Govt. revenue in another year was assumed at 80/, not only would the proprietor not get anything, but the *birtia* who under his private contract might be entitled to 25/, would only get 20/ that year. These remarks have I trust demonstrated that a transfer by *birt* did not in practice amount to an absolute sale, and when for any reason the Govt. assessment was fixed low, the superior proprietor at once assumed his share of the profits, in accordance with the terms of the private contract.

It is of the utmost importance in this class of cases to ascertain what the custom was when *birtias* held in sub-

ordination to the proprietor, or independently of him, in respect to the enjoyment of such dues as *râhdârt*, *parjot*, *âbkârî*, *nimaksâr*, *sâyar*, &c. The possession of these dues used to be much coveted and they were allowed to proprietors and under-proprietors alone, they in fact constituted the most valuable part of the property so far as the owner was concerned.

SHARĀ, *s.* the Muhammadan law.

SHARĀH, *s.* explanation, commentary, description, rate, allowance.

SHARĀRAT-NADEHANDAGĪ, *s.* contumacious refusal to pay. [term.

SHART, *s.* engagement, condition, stipulation, proviso,

SHIBEH-I-KĀWĪ, *s.* violent presumption.

SHIKAST PAIWAST, *s.* literally broken and joined. Alluvial land properly so called.

SHIKMĪ, *s.* see *asāmī*, one who cultivates the land of and pays rent to another *asāmī*; subordinate; a sub-lease.

SHINPRIT, *s.* a gift to a class of *faqīrs*.

SHIRAKAT-NĀMA, *s.* a deed of partnership.

SHIRĪ, *s.* land cultivated for Govt., the cultivator being paid in produce: sometimes he receives wages.

SHIRKAT, *s.* accessory-ship, also partnership.

SHISHAM or *Sísú*, *s.* the *dalbergia sissoo*.

SHIWALA, *s.* a *Hindú* temple.

SHORA, *s.* see *nimaksâr*.

SHOR-ZAMĪN, *s.* barren land.

SHRADH, *s.* funeral obsequies. The *shrâdh* chiefly consists in offering cakes (called *pinda*), water, &c., before a sacrificial fire, in honor of deceased ancestors, both immediately after their death and at particular periods subsequently.

SHUDKAR, *s.* a rough estimate made on the spot of the

rental value of the standing crop on a field or estate. In this rough way assessments used alone to be made under Native rule.

**SHUMAR**, *s.* counting, numbering, computing, reckoning, —*i edád*, numeration table. The *Hindí* numeration table is given below :

<i>Mahá sankh</i> , . . . . .	12345678901234567890
<i>Dah sankhan</i> , . . . . .	1234567890123456789
<i>Sankhan</i> , . . . . .	123456789012345678
<i>Dah padman</i> , . . . . .	12345678901234567
<i>Padman</i> , . . . . .	1234567890123456
<i>Dah nílan</i> , . . . . .	123456789012345
<i>Nílan</i> , . . . . .	12345678901234
<i>Dah kharban</i> , . . . . .	1234567890123
<i>Kharban</i> , . . . . .	123456789012
<i>Dah arban</i> , . . . . .	12345678901
<i>Arban</i> , . . . . .	1234567890
<i>Dah kroran</i> , . . . . .	123456789
<i>Kroran</i> , . . . . .	12345678
<i>Dah lakhan</i> , . . . . .	1234567
<i>Lakhan</i> , . . . . .	123456
<i>Dah sahsan</i> , . . . . .	12345
<i>Sahsan</i> , . . . . .	1234
<i>Saian</i> , . . . . .	123
<i>Dah san</i> or <i>dahái</i> , . . . . .	12
<i>Ekan</i> or <i>ekái</i> , . . . . .	1

**SIFARISH**, *s.* recommendation.

**SIĞA**, *s.* department, line, —*dár*, synonymous with *kánúngo*.

**SIHAT**, *s.* correctness, accuracy.

**SIJIL**, *s.* a judicial proceeding of the King of Oudh's Court, similar to the final *rúbkár* of the British Courts, which is respected in our Courts, unless it be proved that it was improperly obtained.

SIKKA, s. coin, —*chaltá* or *raurán*, current coin, *ghisá* —, rubbed coin; —*zaní*, coining, —*kalab*, base coin. The coinage of Akbar's time is thus abstracted from E. Thomas's Pathán Kings.

Gold, No. 1. *Sihansah* 101 *tolahs* 9 *máshas* and 7 *rattís* = 100 *Lál jalálí mohars* at 10 rupees each = 1000 rupees or 40,000 *dáms*. No. 2. *Smaller variety* of No. 1. 91. 8. 0. = 100 round *mohars* at 11 *máshas* of gold or 9 rupees each = 900 rupees or 36,000 *dáms*. No. 3. *Rahas*, =  $\frac{1}{2}$  of No. 1. or 2. as their individual contents may indicate. No. 4. *Atmah* =  $\frac{1}{4}$  of No. 1. No. 5. *Binsat* =  $\frac{1}{8}$  of No. 1. Similar coins officially declared of the lower values of  $\frac{1}{8}$ ,  $\frac{1}{16}$ ,  $\frac{1}{20}$  and  $\frac{1}{25}$  of No. 1. No. 6. *Chahár gosha*, (i.e. square) 3-0-5 $\frac{1}{4}$  = 30 rupees, stated to be  $\frac{1}{50}$  of No. 1. but seemingly nearer  $\frac{1}{30}$ . No. 7. *Chugal*, 2. 9. 0 = 3 round *mohars* (see No. 10.) at 9 rupees each = 27 rupees. Recorded as  $\frac{1}{10}$ , but more likely  $\frac{1}{30}$  of No. 2. No. 8. *Iláhi* 1-2-4 $\frac{3}{4}$  = 12 rupees. No. 9. *Aftábi*, 0-12-1 $\frac{3}{4}$  = 10 rupees. The square *Lál jalálí* is stated to be identical in weight and value. (The standard equivalent of 400 *dáms*). No. 9a. *Lál jalálí*, (old) 1-0-1 $\frac{3}{4}$  = 400 *dáms* or 10 rupees. The extra weight beyond that allowed in the new coin. No. 9. is probably due to the lower degree of fineness of the gold (also called under other forms *Mehrábí* and *Múiní*), which was confessedly less pure, quoad its metal, than the new coins issued from Akbar's better organized mints. No. 10. *Adl gutkah*, 0-11-0 = 9 rupees, also known as the ordinary round *mohar*, in value 360 *dáms*. Most of these latter coins have minor sub-divisions of  $\frac{1}{2}$ ,  $\frac{1}{4}$ ,  $\frac{1}{5}$ ,  $\frac{1}{8}$ ,  $\frac{1}{16}$ ,  $\frac{1}{32}$ .

Silver, No. 1. Rupee (round,) = 11 *máshas* 4 *rattís*, and No. 2. *Jalálah* (square,) the same weight. The sub-divisions of these are *darb*,  $\frac{1}{2}$ ; *charn*,  $\frac{1}{4}$ ; *pandū*,  $\frac{1}{5}$ ; *asht*,  $\frac{1}{8}$ ; *dasá*,  $\frac{1}{10}$ ; *kalá*,  $\frac{1}{16}$ ; *súke*,  $\frac{1}{20}$ . The old Akbar *Sháhi* round

and the 13th February 1856, provided they can prove that they were holding rent-free or at favored rates during these years. The chief difference between the ex-proprietors' *sír* and the tenure known in E. Oudh as *dihdárí*, is that in the case of the latter there was a regular agreement written or verbal, made at the time of transfer of the village. In the case of *sír* no such agreement was entered into. The transferer found it to his advantage to leave the transferer in possession of his home-farm for a time, and subsequently as the latter came under his power, to assess low rates on the holding; and this was invariably done verbally, and never under recorded agreement. *Nánkár dehí* and *dihdárí* (q.v.) were rights akin to proprietary and ex-proprietary *sír*.

SIRA, s. a channel through which fields are watered, flooding a field.

SIRWAR, s. supervisor of the *zamíndár's* *nijjot*.

SPT, s. dew; also the refuse stalks, &c. of Indigo after manufacture.

SIWAE, s. this word has two meanings; one is the road, school and other cesses fixed at the settlement, over and above the Govt. land revenue; and the other means the assets of a village over and above the rent of the land, including spontaneous products, *bázár* dues, &c. See *sáyar*.

SIWANA, s. boundary; also *sarhadd*.

SIYAKHA, s. a term used in accounts meaning checked off or brought to account: —*i ámdaní*, an account of collections received; —*i maujúdát*, a cash account.

SIYASAT, s. punishment; —*kháná*, a solitary cell.

SOHAP, s. weeding.

STRÍ-DHAN, s. the property of a woman possessed and transmissible independently of her husband.

SUBA, s. a province; —*dár* the governor thereof, a native officer.

SUBHAO, s. habits. *Jákar jaun subháó, jáe nahin jí se; Ním na míthí hoe, sínch gur ghí se.* Habits are no more to be changed than is the *ním* to be sweetened by irrigation with sugar and clarified butter.

SUD, s. interest, usury.

SUDR, s. the lowest of the four order of *Hindús*, figuratively descended from the foot of *Barmhá*, the creator. There are innumerable sub-divisions in this class which are daily growing in numbers, and which come under what the *Bráhma*n system of the period recognises as the mixed races of *Manú*, commonly designated *Shankar barn*, in contradistinction to the term *barn*, which is applied to the four *Aryan* branches. These mixed races are divided into *inlome* and *bilome*. The former of these is the higher in native estimation, and embraces those who are the offspring of a high caste father. The latter are held in much lower repute, they are in fact shunned as being the produce of a low caste father, and a high caste mother.

SULH, s. commonly pronounced *sulah*, reconciliation, peace, compromise, agreement; —*náma*, a deed of compromise.

SULS, s. one-third, the third part.

SURAG, s. search, enquiry, sign, mark, trace; —*rasání*, to trace.

SURAT-I-HAL, s. a statement of a case in writing.

SURETNA, s. separating the good grain.

SWAMI, s. lord, proprietor. A title given by the *Hindús* of the peninsula to their gods.

SWATT, s. seasonable showers of rain in *kátik*. *Ek pán jo bar-se swátí, Kurmin pahire sone kí páti.* If rain falls during the *swátí*, the *kurmin* women will wear golden earrings.

## T.

TAAHUD, *s.* engagement, agreement, a lease, contract.

TABADDUL, *s.* commutation, interchange.

TABI or *tábidár*, *s.* dependent, follower, subject.

TABIÐARI, *s.* obedience, allegiance, fidelity.

TADARUK, *s.* punishment, chastisement, redress.

TADIB, *s.* correction, chastisement.

TAFSIL, *s.* details or particulars of an account, &c. specification.

TAFWIZ-I-HISSA, *s.* committing a share to another. In revenue, making over a share in a coparcenary estate to solvent shareholders, consequent on the default of the owner.

TAGALLUB-O-TASARRUF, *s.* embezzlement, also *khi-yánat*.

TAGAIYUR-O-TABADDUL, *s.* alteration.

TAHALUF, *s.* swearing plaintiff and defendant.

TAHBAZARI, *s.* a cess formerly levied from venders at markets, now illegal.

TAHDID, *s.* reproof.

TAHKIKAT, *s.* enquiry, investigation, ascertaining the truth of a matter, — *i mauka*, local investigation.

TAHSIL, *s.* to collect, to make collections, also a sub-division of a district for revenue arrangements; *Tahsildár*, a Sub-collector and Magistrate.

TAID, *s.* support, corroboration, aid; *batáid*, in support of.

TAIDAD, *s.* amount, also *raḡam*.

TAINATI, *s.* deputation.

TAIUL SHAHI. *s.* lands assigned for the privy purse of the kings of Delhi.

TAJDID, *s.* renewal, revival.

**TAJWIZ-I-SANF**, *s.* a review of judgment, retrial, a fresh trial.

**TAKA-BIRĀ**, *s.* dues on the occasion of betrothals and marriages, usually paid to the proprietor in possession, or to sub-proprietors in sub-settled estates. The receipt of these dues is admitted evidence of former proprietary right.

**TAKARRUR**, *s.* appointment, nomination.

**TAKĀWĪ**, *s.* advances from the public treasury granted on security of property, for its improvement, by the construction of wells and other reproductive works, or for the purchase of seed-grain and cattle. The advance is paid back within a given period by annual instalments, and it may be recovered as an arrear of revenue. Watchfulness is necessary to see that these advances are applied to the purposes intended, and that the instalments are recovered when they fall due. Advances made by land-owners to their tenants are also called by the same name.

**TAKĀZA**, *s.* demanding, exacting, urgency, importunity; —*i-sin*, the requirements of age, as of childhood, youth, manhood.

**TAKDAMA**, *s.* an estimate.

**TAKHFTF**, *s.* abatement, reduction, —*i jama*, reduction of revenue.

**TAKHMTNAN**, *ad.* by appraisement or estimate, also nearly, about.

**TAKHSIS-I-JAMA-BANDI**, *s.* a statement of the net annual settlement of rents concluded by the tenants with the *zamindárs*, *tallukdárs*, &c.

**TAKID**, *s.* an injunction, a reminder.

**TAKINA**, *s.* a tax paid by cultivators to *zamindárs* in lieu of fodder.

**TAKMPL.** *s.* completing, finishing, perfection, excellence,  
—*a.* perfection, completion, supplement.

**TAKSAL.** *s.* a mint. There were 35 of these in Akbar's time, and those in connexion with Oudh, were at Benares, Jaunpúr, Kanauj, Gorakhpúr and Lucknow.

**TAKSIM,** *s.* division, separation, see *batwárá*.

**TALAB,** *s.* demand, request, summoning; it also means pay, wages, salary.

**TALA-BAND,** *s.* a detailed account shewing each head of revenue.

**TALAK,** *s.* divorce, repudiation.

**TALASH,** *s.* search, enquiry.

**TALBANA,** *s.* a fee to peons for serving processes, &c.

**TALFKA,** *s.* a schedule, an inventory.

**TALLUKDAR,** *s.* In U. India a large landholder possessing generally villages of which he is the sole owner, and other villages in which there are subordinate holders, and of which latter villages he is only the superior proprietor. In the L. Provinces the superior proprietor is called the *zamíndár*, and the subordinate proprietors *tallukdárs*, from *talluka* dependent. In most of the land settlements of U. India, wherever the representatives of the original owners were found resident in a village, they were engaged with by the Govt. for the revenue, to the exclusion of the *tallukdár*, and the latter was compensated with a money allowance called *málikána*, paid from the Govt. treasury, which at the first settlement was 20 per cent, but at subsequent settlements or at the death of the then incumbent, was reduced to 10 per cent.

Sir W. Muir has remarked. "Mr. John Thornton's settlement of the *talluka* of Moorson, the type recommended by Govt. to its settlement officers, was formed by admitting the *tallukdár* to engagements, and then

making an under settlement with the several village proprietors. This is described as possessing several advantages, especially as, while it gives much greater security for the Govt. revenue, it does not at once annul the connexion which has long existed between the *tallukdār* and the village communities, nor does it create the anomaly of granting a perpetual allowance to the former, without his incurring either trouble or responsibility in return for it. The spirit of the settlement was thus in favor of the *tallukdār*. Govt. subsequently over-ruled the arrangement, cancelled the *tallukdār's* engagements, and directed that the village proprietors should pay direct to Govt."

Nothing could be fairer than the principle of Mr. Thornton's settlement, *provided* some system of limitation was kept in view so that, as enjoined by the Court of Directors, long lost rights were not revived, and provided also that it was confined to sub-settling with *ex-proprietors alone*. But as has already been shown, it was not adhered to, and moreover, *tallukdārs* were set aside for *birtdārs*, who were subordinate proprietors of their own creation, who had never had a higher status than that of sub-proprietors in the village, and to whom we gave full proprietary right with the privilege of engaging for the Govt. revenue.

In Oudh Mr. Thornton's principle of sub-settlement has been followed in regard to *ex-proprietors* as well as *birtdārs* for whose tenures a valuable consideration was paid, and other sub-proprietors of that sort, subject to local laws and rules in respect of the method of incorporation, creation of tenure, length of possession within limitations, and amount of profits enjoyed. Frequent attempts have from time to time been made in Oudh, to define the term

*talluka*, generally with but limited success. It is believed that it has been determined judicially that whatever was commonly known and officially recognised as a *talluka* in the king's time, within limitations, was a *talluka* under our settlements; but the question has now been disposed of by the legislature, and all estates entered in the lists prescribed by Act I. of 1869, and in supplemental lists that may hereafter be published by Govt. and no others, are *tallukas*.

TAMASSUK, *s.* a bond, an obligation, also *nawishta*.

TAMBAKU, *s.* tobacco, see *zamín*. The following information which is of permanent interest, was supplied by the author in 1860 to the Honorable James Wilson, in reply to certain questions then put. (1) The average produce of a *bígh* of 360 *Iláhi* yards square, of tobacco, is 12 standard *mans* of dry leaf. (2) The value on the ground of the above 12 *mans* if it is of the best quality, is Rs. 60; *i. e.* Rs. 5 a *man* for the leaf, and 2 Rs. for refuse stalks. If of inferior quality, 3 Rs. a *man*. (3) The value of unmanufactured tobacco as retailed in the Oudh *bázárs*, is 8 Rs. per *man*. (4) The manufactured article for smoking, is of three kinds, 1st *lálasháhi*, 2nd *sádah* and 3rd *khamírá*, of which details will be given hereafter. Of these three sorts, the 1st is sold at 13 to 14 standard *sers* per rupee. The 2nd at 5 to 6 *sers*, and the 3rd at 2 to 3 *sers*. The great bulk of the tobacco that is grown, is consumed after it has been manufactured into these 3 kinds. But a good deal is also chewed in the dry leaf, and made into snuff. Benares snuff is famous throughout India, and snuff-makers of that place have been known to make fortunes. (5) The proportion of tobacco in the manufactured article, as also the proportions of other material used in the manufacture, are

shown in the following tables, giving the details of a standard *bígaḥ*.

1st *Lálasáhi*.

Ingredient.	Weight.	Price.	Labor.	Remarks.
Half dried tobacco leaf, ..	24 <i>man</i> .	48/0/0		Total 131 Rs expended; result 60 <i>mans</i> of tobacco; retail value 180 Rs; profit 49 Rs.
<i>Shírá</i> or <i>choṭá</i> (sugar-cane juice),	36 „	72/0/0		
<i>Sajjí</i> (coarse soda), ..	24 „	1/8/0	9/8/0	

The leaf of which this kind is made, is of an inferior quality, and it is only smoked by the poorer classes. It is not very common in Oudh, but is to be found in the Eastern districts, and abounds in the direction of Allahabad and Benares; the 24 *mans* of half dried leaves are equivalent to 12 *mans* of dry leaf.

2nd *Sáda*.

Ingredient.	Weight.	Price.	Labor.	Remarks.
Dried leaf, ..	12 <i>mans</i> .	48/0/0		Expenses 90Rs; manufactured article 30 <i>mans</i> ; retail price 225Rs; profit 135 Rs.
<i>Shírá</i> , ..	18 „	36/0/0		
<i>Sajjí</i> , ..	1 <i>ser</i> .	...	6/0/0	

This is the article in popular use throughout the country, and it is not made of the best leaf. This kind is made by pounding the leaf and then mixing it with the *shírá* without firing. The first kind is made by boiling the half green leaf, whole in *shírá*.

3rd *Khamírá*.

Ingredient.	Weight.	Price.	Labor.	Remarks.
Dried leaf, ..	12 <i>mans</i> .	60/0/0		Expenses 312/ outturn 40 <i>mans</i> retail price 800/ profit, ....488/
<i>Shírá</i> , ..	24 „	48/0/0		
<i>Khamír</i> , (native preserve for fla- vor), ..	3 „	18/0/0		
<i>Scents</i> , ..	1 <i>m. 10 s.</i>	162/0/0	24/0/0	

Under the 4th head above, the price of this sort is put down at 2 to 3 *sers* per rupee; when the article is highly scented it sells at 3 Rs. a *ser*; when moderately so, at 2 Rs. This kind is made of the very best sorts of leaf. (6) General observations. Not much tobacco is grown near Lucknow. Two places in Oudh are celebrated for this article. One is *mauza* Katha, in Baraitch, and the other is *mauza* Agíápúr, in Sitápúr. The drug grown at the first of these places is appreciated for its beautiful aroma, and the other for its bitterness and pungency; but neither of these even can compete with the tobacco that comes from the eastward, especially that which comes from Bhar near Patna, which meets a ready sale at 9 or 10 Rs. or even more per *man*.

Tobacco is grown in the highly manured fields immediately around the village site, and brackish water is said to be the best with which to irrigate it. The seed is sown in August and September, and transplanted in October. It yields a first crop which is reaped in March, and a second crop in May, which last gives only half the produce of the first crop. So that of the 12 *mans* average produce of a *bígaḥ* given above, 8 *mans* will be of the first crop, and 4 of the second.

Land on which tobacco is grown ordinarily rents in Oudh at 10 Rs. a *bíghah*, and the other expenses attendant on the growth of a *bíghah* of the plant there, amount to 46 Rs. total cost 56 Rs. Taking 62 Rs. as the maximum price of a *bíghah* of the best tobacco grown in Oudh, the profit to the grower will be 6 Rs. In the less valuable kinds, the sum allowed for the grower's labor in the above tables, will be the amount of his receipts.

In the Benares province the cultivation of tobacco is much better understood than in Oudh; so much so that it is usual for the grower to pay 20 Rs. a *bíghah* for his land instead of 10 Rs. The simplest way of introducing a tax on tobacco would be to fix a duty equal to the present minimum selling price of the leaf, and to collect this duty by farming out the monopoly of collecting it, just as was formerly done with *ábkhárá*, opium, &c.

TAMHÍD, *s.* preamble, introduction, preface, an endorsement, also *díbácha*.

TAMÍL, *s.* execution (of an order,) service of a notice, performance (of a contract) — *karná*, to carry out, to execute, to fulfil, to perform.

TAMLIK-NAMA, *s.* a deed of transfer, a gift. There is this difference between a *tamlík-náma* and a *hibá-náma*, that the latter is at once followed by transfer of possession, and the former is not.

TANAKUZ, *s.* being discordant, repugnancy.

TANAZU, *s.* dispute, litigation, strife.

TANKHWAH, *s.* salary, pay.

TANKÍH, *s.* searching, deciding, determination, ascertainment. issue.

TANSÍKH, *s.* annulment, renunciation, revocation, avoidance, determination, quashing.

TAPPA, *s.* a former sub-division of a *pargana*, which has now become obsolete. [contrivance.

TARADDUD, *s.* cultivation, also anxious consideration,

TARAF, *s.* quarter, side, a division of a *pargana* or estate ; —*bánt*, a modification of the *bhaiyáchará* tenure under which the area is divided into two or more *thoks*, which are held in commonality by two or more branches of the proprietary community, the shares in one have, however, no interest in the welfare of the other, they are in fact distinct *samíndárí* holdings ; the sharers are entitled to participate in the proceeds of every field in their *thok* ; —*dár*, the holder of a *taraf*, a partisan, an ally, also partial ; —*dárí*, partiality ; —*i sání*, the other or second party to a suit, an opponent, an adversary, a defendant.

TARAI, *s.* low moist land lying along the river. The belt of waste land running along the base of the Himalyas is also so called. [desert.

TARAK-KARNA, *v.* to relinquish, to abandon, to leave, to

TARAKKI, *s.* promotion, advancement.

TARDID, *s.* repelling, opposing, relenting.

TARFAIN. *s.* both sides, the parties to a suit. [stigate.

TARGIB DENA, *v.* to abet, to encourage, to induce, to in-

TARI or *kachhár*, *s.* a soil liable to annual inundation, also *katari*.

TARIF, *s.* explanation, description, definition, also applause, praise, assertion.

TARIKA, *s.* manner, method. [bequests.

TARIKAT, *s.* things left after death, effects, inheritances,

TARIKH, *s.* date, era, annals, history, —*ul-hijrat*, the era of the *hijrá*, —*wár*, periodically, according to date, at stated time or dates.

In recording dates of historical or memorable events, the 28 letters of the Arabic language are generally used.

Each of these has a certain numerical value attached, ranging from one to one thousand.

The order of this numerical alphabet grouped into eight words, with the corresponding value of each letter, is given below :—

*Alif + be + jím + dál.*

ا ب ج د *Abjad*, = ۱ + ب + ج + د  
Value 1, 2, 3, 4.

ه و ز *Hauwaz*, = ه + و + ز  
5, 6, 7.

† *He + to + ye.*

ح ط ي *Huttí*, = ح + ط + ي  
8, 9, 10.

*Káf + lám + mím + nún.*

ك ل م ن

20, 30, 40, 50.

*Sín + ain + fe + suád.*

ص ف ع س *Safas*, = ص + ف + ع + س  
60, 70, 80, 90.

*Káf + re + shín + te.*

ت ش ر ق *Karshat*, = ت + ش + ر + ق  
100, 200, 300, 400.

*Se + khe + zál.*

ذ خ ث *Sakhhkhaz*, = ذ + خ + ث  
500, 600, 700.

*Zuád + zo*

ظ ض *Zazzag*, = ظ + ض  
800\*, 900, 1000.

It is to be observed that the value increases by units up to ي *ye*, (value 10), by tens up to ق *káf*, (value 100), and by hundreds up to غ *gain*, (value 1000).

\* Called *hác hauwaz* or *chhoť he*. † Called *hác huttí* or *barť he*.

The *Zawábit-azím* gives the following meanings of the 8 words :

ابجد	<i>Abjad</i> ,	= Commenced.
هوز	<i>Hauwas</i> ,	= Incorporated.
حطی	<i>Hutti</i> ,	= Ascertained.
کلمن	<i>Kalman</i> ,	= Articulated.
سعفس	<i>Safas</i> ,	= Learnt.
قرشت	<i>Karshat</i> ,	= Arranged.
ثخذ	<i>Sakhkhaz</i> ,	= Guarded.
ضظغ	<i>Zazzag</i> ,	= Finished.

In reckoning by the preceding system the seven letters  
*pe te che dál re ze gáf*  
 peculiarly Persian or Indian viz:—پ, ت, چ, د, ر, ز, گ  
 have the same value as their cognate Arabic letters  
 of which they are respectively modifications, *i. e.*, of  
*be te jím dál re ze* and *káf*  
 ب, ت, چ, د, ر, ز, and ک.

The mode of recording any event is to form a brief sentence, a poetical line, or sometimes a whole verse, so that the numerical value of all the letters taken together, amounts to the year in which the event took place. In computing by this method, only the value of the letters that are actually *written* is taken into account, without any reference to those that may be *pronounced*.

In most of the Muhammadan inscriptions the date is given through the medium of these letters. Thus the 3rd line in the inscription on the Mosque in the *Híng kí Mandí* at Agra runs as follows:—

خود تاریخ بنیادش رقم زد  
*Khírad táríkh i bunyádash raqamzad.*

چو مصحف مسجد یاقوت بنگر  
*Chu mushaf masjid i Yákút bingar.*

“Genius wrote the date of its erection. Behold the Mosque of *Yákút* is like the *Korán*.”

The letters in the last hemistich make up the date 1123 *Hijra*; thus:—

*che + wáw.*

چو *Chu* = چ + و = 3 + 6. . . . . = 9  
*mím + suád + he + fe.*

مصطف *Mush*

*mím + sín + jím + dál.*

مسجد *Masjid*, = م + س + ج + د = 40 + 60 + 3 + 4 = 107  
*ye + alif + káf + wáw + te.*

ياقوت *Yákú.* + ق + و + ت = 10 + 1 + 100 + 6 + 400 = 517  
*nún + gáf + re.*

بنگر *Bingar*, = ب + ن + گ + و = 2 + 50 + 20 + 200 = 272

Total, ... 1123 *H.*

In the same way persons bear names that give the date of their nativity, as the name محمد ظفر *Muhammad Zafar*, gives the following date of that person's nativity:—

*mím + he + mím + dál.*

محمد *Muhammad* = م + ح + م + و = 40 + 8 + 40 + 4 = 90  
*zo + fe + re.*

ظفر *Zafar* = ظ + ف + و = 900 + 80 + 200 + 1180

Total, ... 1272 *H.*

Similarly numbers are used to represent words, thus:—

*ain ze ye and ze*

70, 7, 10 and 7 make *Azíz*, عزیز.

ع ز ي ز

There is one point more to be noticed viz: at times, in order to gain a certain date, numbers are subtracted or added or both. The former of these two processes is called *takhraja* (subtracting), and the latter *tamia* (addition). The more nicely and suitably they are used the

more they set off the beauty of the *tárikh*, but this of course requires a master-hand. The following is an example from Saudá, eulogizing Shujáuddaula *Nawáb* of Oudh, on the occasion of his defeating Háfiz Rahmat Khán, the Rohilla chief, who lost his life on the occasion. The battle was the result of the Chief's not paying money which he owed to the *Nawáb*.

حافظ نے سر دیا ندیا زر ہوئی ہی یہہ

*Háfiz ne sar diyá na diyá zar húi hai yih.*

تاریخ فتح عالیئے نواب نامدار

*Tárikh fath áliye nawáb námdár.*

“Háfiz parted with his head, but not with his money. This is the date of the great victory of the renowned Nawáb.” Here the poet has used both of the processes.

Now to gain the required date we have to subtract the value of *he* (ح) from that of *Háfiz*, which the poet illustrates by saying “*Háfiz* parted with his head,” (which in writing is ح *he*), while he also describes what actually occurred. Again, to the remainder we have to add the value of the word زر *zar*, which the poet indicates by the expression, “but not with his money,” (in Persian, *zar*); here he again relates what actually happened.

*he + zar.*

Thus, حافظ *Háfiz*—ح + زر = the required date,

*he + alif + fe + zo.*

Now, حافظ *Háfiz*, = ح + ا + ف + ظ = 8 + 1 + 80 + 900 = 989

ح *He*, = ..... 8

*ze + re.*

زر *Zar*, = ز + ر = 7 + 200 ..... = 207

Thus, 989 — 8 + 207 = 1188. the *Hijra* year in which the event took place. [translator.

TARJAMA or *tarjuma*, s. translation, version, *mutarjim*, a TARJITH, s. preference.

TARKA, *s.* the share of a deceased person, a bequest, a legacy.

TARMIM, *s.* modification, revision, amendment.

TARTIB, *s.* arrangement, disposition, order.

TASARRUF-I-MAHASIL-SHAI-MARHUNA, *s.* usufruct.

TASDIK, *s.* verifying, attesting.

TASFIA, *s.* adjustment, reconciliation, settlement, disposal.

TASHHIR, *s.* formerly a mode of punishment, now discontinued ; it consisted in mounting the criminal on an ass with his face blackened and exposing him to public scorn ; proclaiming, publishing.

TASHKHS, *s.* assessment, ascertainment.

TASIR, *s.* effect, impression, operation.

TASLM, *v.* to admit, to acknowledge.

TASRIH, *s.* description, explanation, detail.

TATIL, *s.* a holiday.

TATIMMA, *s.* a supplement, appendix ; —*i arzī dawá*, supplementary plaint.

TAUFIR, *s.* increase, savings, an account of the revenue demand ; —*i mauza*, a village not yet brought on the Govt. rent roll. Such cases have been brought to a termination by the settlement.

TAUHIN, *s.* an insult.

TAULFAT, *s.* transfer by the proprietor under the original contract, at the original price, without any addition for profit ; also superintendence, trusteeship.

TAWAJJUH, *s.* kindness, favor, obligingness, turning towards, regarding, attending to.

TAWAKKUF, *s.* delay.

TAWALAT, *s.* prolixity.

TAWAN-O-NUKSAN, *s.* damages, also *harja*.

TAWILA, *s.* a tether, a stable.

**TAZIR**, *s.* an infliction of punishment by flagellation or otherwise, at the discretion of the Judge, for any offence, whether of word or deed, not subject to a specific legal penalty.

**TAZKIA**, *s.* purification, a case in which a certain number of special witnesses bear testimony to the competency of other witnesses who are giving evidence in any cause, the former being denominated *muzakkis* (purgators).

**TEKRA**, *s.* a high spot of land.

**TERIJ ASAMÍWAR**, *s.* an abstract of the *khationí*, *terij i goshwára jinswár asámíwár*, a table of every kind of produce with the name of the cultivator, &c.; *terij i jinswár asámíwár*, a list of the fields occupied by each person who cultivates on his own account; *terij i jama kharch*, an annual abstract of the *siyáhá* account, showing the total collections and disbursements of the year.

**THAHRANA**, *v.* to determine, to stop.

**THAHRÆ**, *s.* a harvest rent in the Sítápúr division, which is fixed by appraisement of the land-lord's share of the crop in money at each harvest; and on the payment of this sum the tenant may remove the crop.

**THAK**, *s.* a masonry boundary pillar, the same made of mud is called *dhúí*.

**THAKURDWARA**, *s.* a *Hindú* temple.

**THALÍ** or *Thamlá*, *s.* the mound or protecting wall round the root of a young tree.

**THALLA**, *s.* a sandy soil.

**THANA**, *s.* a police station.

**THANGDARI**, *s.* receiving stolen goods.

**THAPPA**, *s.* a die, a mark of the paw; gleanings of corn &c., left on the field after harvest.

**THELANS**, *s.* (from *thelná* to shove) land acquired by force.

- ṬHĪKA**, *s.* a contract, a farm, lease; —*dār*, a middle man between owners and cultivators, a lessee, a contractor, a farmer.
- THOK**, *s.* a sub-division of a *paṭṭīdārī* or *bhaiyāchārā* estate, usually containing two or more *paṭṭīs* or shares. The head-man is termed *thokdār* and is generally one of the *lambardárs* of the village.
- TIKUR**, *s.* a division of crop where the *zamīndār* gets one-third and the *raiyat* two-thirds.
- TIL**, *s.* the seed of the *Sisamum orientale* or the plant itself; a mole on the face; a moment, an instant. *Til gur bhojan turk mitāī. Aḡe mīṭh pāchhe karwāī.* Eating molasses with linseed is like Muhammadan friendship, it is first sweet, but afterwards bitter.
- ṬILA**, *s.* a mound or hill.
- TINKA**, *s.* a straw. *Tinkā girā gāind mukh, nek na ghaṭeo ahār. So le chālī papīlkā pālan ko pariwār.* A straw fell from the Elephant's mouth and did not injure his meal, a little ant carried it away and fed her whole family.
- TINNI**, *s.* wild rice. See *pasārī*.
- ṬIP** or *kāfī*, *s.* a corruption of *kafālat zāminī*, security to pay a sum by a stipulated period, a note of hand.
- ṬIR**, *s.* the bank of a river, also a belt of sand on the bank of a river intervening between the soils known as *khaterī* and *khādar*: also an arrow.
- ṬIRWAH**, *s.* usually low land, the river bank, but in E. Oudh the high north bank of the Gumtī is so called.
- TISUR**, *s.* paying a laborer by giving him one load in 30.
- TITLE**, *s.* a disease in grain by which it becomes unusually small: also a butterfly.
- TOKA**, *s.* Govt. share of produce; the fixed allowance for which lands are liable without reference to seasons or amount of produce.

TORĀ. *s.* (1) scarcity, want; (2) a purse, a bag of Rs.; (3) match of a gun; (4) a bank, island, bar; (5) a ploughshare; (6) a piece of rope; (7) an ornament like a chain.

TUKHM-REZI, *s.* sowing seed.

## U.

UDUL-I-HUKMI, *s.* disobedience of orders, resistance of legal process.

UDHAR, *s.* loan, credit. *Udhār kā khāb payāl kā tāpab*, feeding on credit and toasting at a fire of straw: the equivalent of lean not on a broken reed.

UHDA, *s.* appointment, office, post.

UJARNA, *v.* to lay waste, to desolate.

UJUBA or *ajúba*, *s.* a wonder, a miracle.

UKH or *ikh*, *s.* sugar-cane, also *naishakar* and *ganná*; the former name generally applies only to the crop, the latter to the cut cane; *gandā* and *agaund* are also other names for cane. There are several sorts of cane common in W. Oudh and Rohilkhand, viz: (1) *thún*, (2) *paundā* and (3) *kálá ganná*, which are only used as edibles, not for making sugar, (4) *matná*, (5) *dikchan*, (6) *dhaunr*, (7) *padara* and (8) *rakhrí*. These last are grown almost entirely for sugar making and they have been arranged according to the quantity and quality of sugar produced by each. Elliott's Glossary gives the following kinds of cane for Benares and E. Oudh, *mungá*, *paundá*, *barokhá*, *reorá*, *khúsyar*, *sarautí*, *katárá*, *rukrá* and *khiwahí*.

One of the main reasons for cane being such a popular crop, besides the profit which it yields, is that the operations of preparing the land, growing the crop, and harvesting the produce all occur at times when the husbandman is at comparative leisure. Sugar-cane is planted in February

and March, irrigated from once to three times before the rains, and the cutting commences on the last day of *Kátik* (about the middle of November). Then it is cut, the leaves and tops are taken off, and the canes tied in bundles (*phándí*), and carried to the press, (*kolhú*). It is there cut into short pieces to suit the particular sort of press used. There are three presses used in Oudh, (1) the Panjábí, (2) the Bairham and (3) the Tántia. The first is seldom used owing to the outlay and difficulty in making and keeping it in order. In this press the canes are crushed whole, and the produce is of course greater. The second sort is used where hard wood of fit size for making the mortar, is abundant; it is more economical than the third sort. Number three is that which is in most common use. Bairham it may be noted, is also the name of one of the male sets of tunes of the *Hindús* said to have been composed by the God Barhmá, and when properly sung or played, it is supposed to set the press or mill which bears its name going. The press consists of the mill proper or mortar (*kolhú*), the upright spar or pestle, (*játh* or *láth*), the horizontal boom (*páth*), to which the bullocks are yoked, and the diagonal spar (*mackam*), connecting the boom and the pestle. The 3 spars form a triangle, but the boom and pestle do not quite touch, the pestle working against the inside of the mortar, the boom working round on the outer surface of the trunk. The men employed to work the mill are, (1) the driver (*patha*), (2) the cane-cutter, (3) the mill-feeder (*mutaha*), who puts the pieces (*ganderí*), into the mill; (4) the man (the *khaushá*), who keeps them in position and removes the refuse (*khoe*), and (5) the boiler (*jhonkiyá*). When hired labor is employed the first two are paid in cash, the last three in kind. The juice (*ras*) runs from the mill into a large

earthen jar (*math* or *mathor*), placed under ground along side the press. When it is full, which it ought to be when the Bairham press and fairly good cane are used in five or six hours, it is removed in a small earthen pot (*bhun*), to the boiler (*karn*), where it is boiled for five or six hours if *ráb* is to be made ; about an hour longer if it is to be *gur* or *mithái*. In the process of boiling the liquid passes through a set of five pans in Rohilkhand, (1) the *haus*, which is the largest and farthest from the fire, (2) the *nikár*, (3) the *phúla*, (4) the *phatka* and (5) the *cháshiní*, which is directly over the fire. It has been well pointed out by Mr. Butt, that in naming these products, concentrated cane juice in the form of *ráb* and *gur*, the most strange mistakes are usually made. Sugar, molasses, coarse ditto, and treacle are terms commonly used as equivalents for *ráb* or *gur*. Concentrated juice cannot correctly be called sugar, and denoting it as molasses or treacle is a gross mistake. Molasses (*shíra*) is the syrup which drains from the *ráb* in the subsequent process at the manufacturer's, the remainder being raw sugar (*pot-rí*), from which again is obtained dry sugar (*khánd*). *Ráb* might perhaps be translated as undrained raw sugar. Treacle is the syrup that drains from refined sugar. Sugar is a most indefinite term, as it may mean the raw, the dry or the refined article. As the juice goes on boiling the scum (*mahí*), is removed ; this last is generally one of the perquisites of the stoker (*jhonkiyá* or *jhonknári*). When nearly ready whether it be *ráb* or *gur* that is desired, a man keeps working it up with a large wooden ladle and the fire is allowed to go down ; then if it is *ráb*, it is poured into earthen jars (*kalsí*), for sale ; and if *gur* into moulds and pounded into round balls (*bhelís*), of 2 to 5 *seers* in weight each. If *matna* is the sort of cane used

from five to six *maths* ought to yield one *kalsí* of *ráb*; of the other sorts of cane six to seven *maths* are required. The *kalsí* holds generally from four to four and a half Govt. *mans* weight of *ráb*; the *math* contains about a fourth more. . The quality of the soil on which the cane is grown has a great deal to do both with the quantity and quality of the produce. Much also depends on the weather; if dry, the yield is good, and the grain large; if wet the *ráb* is slushy and the grain very fine; but frost does the greatest damage, the yield being small and sticky and with hardly any grain. A standard *bíghah* of sugar-cane in W. Oudh, to which this article mainly refers, yields about twenty to twenty-two *mans* of *ráb* of the average price of Rs. 2/4 a *man*. *Ráb* is the staple from which sugar and all confections are made, the latter by *Hahwáís*, while *gur* is the poor man's seasoner, and is largely used in preparing mortar and fattening animals: and from it country spirits are largely distilled (see *ábkhá-rí*). *Ráb* is bought up from the producer by the sugar refiner (*kansarí*), in this way. In September and October when the producer has to pay his first instalment of rent to his land-lord, he goes off to his *kansarí*, who stands in the position of his banker, and gets an advance of one rupee on the large *man*, on the estimated out-turn of the year, and he agrees to let the refiner have the entire produce of the season, at from 1 to 4 *ánás* less than the normal annual rate, minus an allowance (*karda*), of so much per *man* if the stuff is inferior. He gets a further advance of eight *ánás* a *man* in December, after his first batch of *ráb* has reached the refiners factory; another instalment of eight *ánás* a *man* is paid to the producer in April, if he has sent in the full quantity; and the balance, if any, is paid to him in August, when the

annual rates are declared. It is the old story; the *raiyat* gets worse and worse in debt, and is in the end sold up by the *kansarí*, who takes care to have some other security besides the *ráb* for his money. There is also a ready-money system of business. In this the *mahájan* pays the average *bázár* rate down, and sometimes agrees to give an *áná* or two over the fixed rate at the end of the year, but only if the stuff proves of extra quality. Both *raiyats* and *mahájans* prefer this way of dealing. In either case the *ráb* is removed by the *kansarí*, who is responsible from the moment it has been weighed or appraised (*kútt*). When the *ráb* has arrived at the factory (*ganj*), it is allowed a few days to cool and settle; then the top of the *kalsí* is broken off and the *ráb* put in bags made of blanket; these are piled on the top of each other in a high narrow chamber 2 feet square, called *bojhá*, *aráh* or *kuria*, and allowed to strain through the drain (*kundlyer*) below, by their own weight, for a short time; then a mill-stone is placed on top, and a man gets on it, and with a stick to help him to keep his balance, he jumps and swings backwards and forwards till all the molasses (*shíra*), has run off into vats, (*nánd*), below. This *shíra* is used chiefly in the manufacture of prepared tobacco; what is left in the bags is now raw sugar (*poṭrí*); it is shaken out on the treading floor, (*pátá*), which is out in the sun; and two men keep rubbing it with their feet till no lumps are left; it is then put in the sweating vats, (*kánc hí*), about a foot deep, over which a layer of river or tank vegetation, (*sewár*), is laid, to separate off any molasses that may remain. The syrup that runs off in this process is called *choṭa ká shíra* or *sewárí shíra*. The outcome from these vats is now sugar, but it again changes its name to *khánd* or *khánr*, *kachchí shakkar*, or *sewárí shakkar*. In Azimgarh the gross returns

from sugar-cane are said to range from 40 to 125 Rs. an acre, in even a single *pargana*. In Sháhjahánpúr the expenses of cane cultivation are put down by Butt at 75 Rs. and the value of the produce at 150 Rs. an acre.

UKUBAT, *s.* punishment also *sazá*.

UMAK, *s.* depth, as of a well.

UMMEDWAR, *s.* a candidate, an expectant.

UMMUL-WALD, *s.* the mother of offspring.

UMR, *s.* age, period of life; —*daráz*, of long life.

UNWAN, *s.* heading, as of a statement.

UP, *s.* a system of interest, where the borrower agrees to pay back at the end of the harvest, the value of the sum borrowed in grain, with 1 or 2 or 3 *sers* more per *man*, in excess of the market price.

UPJANHAR, *a.* fertile.

UPLA, *s.* cakes of cow-dung used as fuel.

UPROHIT or *prohit*, *s.* the village moderator, who performs domestic ceremonies for the inhabitants, and is usually paid his fees in grain. See *parja*.

URS, *s.* a *Musalmán* festival.

USAL-PASAL-JANA, *v.* to be agitated or confused.

USAR, *s.* see *nimaksár*.

USTAD, *s.* a teacher, master, preceptor, tutor.

USTUWAR, *a.* brave, firm, strong, stable, powerful, solid, resolute.

UWARA, *s.* a trough at a well for watering cattle.

UTHTI-PARTI, *s.* a custom prevailing in W. Azimgarh, under which a tenant does not pay for land unless he plants it. It is taken for granted that the tenant's own interest will prevent abuse of the custom, sometimes as much as 10 per cent of the rice lands are thus left fallow. In the same quarter rice lands largely pay rent in kind, known as *bháolí*.

UZR, s. an objection, a plea, an excuse, —*námanzúr karná*, to over rule a plea or objection, to reject a plea.

## W.

WADA, s. a promise, —*khuláfi*, breach of promise or engagement, default.

WAFÁ s. performing a promise, —*dár*, faithful, —*dárí*, sincerity, fidelity, —*karná*, to fulfil, to suffice, to prove effective.

WAGAIRA, s. etcetera, &c.

WAGUZASHT, s. release from attachment.

WAJAH, s. cause, ground, reason, motion, —*i muwajjah*, sufficient cause. *Wajúhát*, the plural of *wajah*.

WAJIB, s. proper, just, reasonable, right necessary. *Wáji-bí*, expedient, necessary, —*ul-arz*, the administration paper prepared at Settlement, in which the rights of the community are formally recorded and verified by those concerned. In this paper a brief history of the village, and all local and family customs are usually recorded.

Of this document it has been observed by Mr. Cust late of the N. W. Revenue Board, that “owing to the mode of preparation of the *wájib-ul-arz*, it is often a useless and in late cases has proved a dangerous paper. The proper way to prepare it is as follows :—The majority of the clauses are common to the whole district, or at least to the whole *Tahsildárí*. The Collector should in consultation with his subordinates settle these general clauses, obtain the sanction of the Commissioner, and then print them and place a copy in each record and supply copies to the *putwáris* and *lambardárs*. These are called the *general* clauses ; but each village may have one or two *special* clauses, and to the preparation of these

great care should be given. The first clause of each village *wájib-ul-arz* should be that the general clauses are understood and accepted; then will follow those which relate solely to the particular village. And no speculative provisions are to be entered. Nothing of a character that might be disputed in a Court of law, such as fixing the rent to be paid by tenants, &c., but only such provisions as are necessary. It must be understood that the Collector or Settlement officer is not charged with any power to fix the rent for any term of years, or in perpetuity. As a preparer of the settlement record, he has no authority in any way, by any condition, to limit the full powers of landowner or tenant to re-open the question of rent as often as they like." Again the N. W. Board have held, "that the Administration paper is a record of village custom, and relates only to the proprietors and not in any way to the cultivating tenants, who are neither required to sign it nor have they any concern with it, as an inspection of the Directions to Settlement Officers may show."

WĀJUB, *s.* claimable, a debt that is overdue; *tárikh wajúb kist málguzárí*, the date on which the revenue instalment is due.

WAKF, *s.* an endowment or grant made for charitable and religious purposes.

WAKFA, *s.* delay, pause.

WAKĪT, *ad.* really, truly, in fact, also true, real, *bond fide*.

WAKIL, *s.* a pleader, *wakálat-náma*, power of attorney.

WALAD-UZ-ZINA, *s.* the son of a prostitute, a bastard.

WALI, *s.* a holy man, a favorite (of God), a prince, lord, master, guardian, a servant, —*ahd*, the heir apparent, locum tenens, viceregent.

WĀPAS KARNA, *v.* to refund, to return, to send back,

to remand, to give back, to restore. *Wápasí*, return, refund, remand, restoration. [deceive.

**WARGALANA** or *wargalánná*, *v.* to inveigle, to decoy, to **WARIDAT**, *s.* a crime, event, accident, occurrence, circumstance.

**WARIS**, *s.* an heir, one having right of heritage.

**WASI**, *s.* executor, administrator. *Wasiyat-náma*, a will, a legacy, a deed constituting heirs.

**WASÍKA**, *s.* a bond, obligation or written agreement. A popular method of securing a provision for their descendants and favorites, or of providing funds to construct and maintain tombs, with the former Native Rulers of Oudh, was to invest money in British loans, of which the heirs and representatives became entitled to draw the periodical interest. There are numerous treaty pensions of this sort drawn at Lucknow and Faizábád. A trust (*amánat*), and a security (*zamánat*), *wasíka*, are attached to the tomb of the *Bahú Begum* at the latter place. Some Oudh *wasíka* pensions are governed by Muhammadan law; others partly by that law, and partly by the orders of the British Govt. and its officers. —*intikál*, a deed of transfer.

**WASILAT**, *s.* mesne profits, the proceeds of an estate.

**WASIL-BAKÍ**, *s.* an account shewing the amount of receipts and balances.

**WASTE**, *s.* on account, for the sake of.

**WASUL**, *s.* arrival, conjunction, acquisition or enjoyment (of anything desired.) —*karná*, to collect or realize.

**WATAN**, *s.* hereditary property, village offices which descend according to the laws of succession; —*dár*, a possessor of *watan* property or of hereditary offices. A *watandár* is always a *mírásídár*, but the *mírásídár* simply as such, is not necessarily a *watandár*.

WAZA KARNA, *v.* to deduct, subtract.

WAZIFA, *s.* a pension, a stipend, a stipulated allowance.

WIRASAT, *s.* inheritance. —*nāma*, a deed or document either in proof of the distribution of an inherited property, or of being legal heir of the deceased.

## Y.

YABANDA, *s.* a finder, a receiver, a recipient, one who receives any thing.

YABU, *s.* a pony, a galloway.

YAFI, *s.* perquisites, gain, earnings, fees : *yāftanī*, money due to a person *from another*.

YAGANA, *s.* kindred.

YAL or *ayāl*, *s.* a horse's mane.

YANE or *yanī*, *ad.* videlicet, that is to say, for, because, namely.

YATIM, *s.* an orphan, a ward, also *anāth*.

YAUM, *s.* a day : *yaumiya*, per diem, daily, a daily allowance.

## Z.

ZABANI, *a.* verbal or verbally, viva voce, oral or orally.

ZABARDAST, *a.* vigorous, violent, oppressive.

ZABT, *s.* confiscated, control, check, resumed, under resumption. *Zabtī*, money rents on the more valuable crops, such as sugar, tobacco and cotton, where rent in kind is the rule. The word is not in general use in Oudh. Special rents were not agreed on before hand in such cases, but landlords used to levy something extra occasionally, when the crops were gathered. This, however, was exceptional.

ZAD-O-KOB, *s.* assault and battery, beating.

**ZAHIRĀ** or *záhīran*, *ad.* evidently, apparently, to all appearance, as far as appearance goes, ostensibly.

**ZAHR**, *s.* poison, —*álúd*, poisoned, —*dár*, poisonous, —*kátīl* or *haláhal*, deadly poison.

**ZAID**, *a.* extra, additional, surplus, redundant, exceeding.

**ZAIL-HONĀ**, *s.* to be defeated (in a suit for a right).

**ZAKHM**, *s.* wound, cut.

**ZAMĀNA**, *s.* period, time, fortune: —*sáz*, turn-coat: —*sási karná*, to practise flattery.

**ZAMĪMA**, *s.* continuation, addition, a schedule, an appendix, a postscript.

**ZAMIN**, *s.* a surety, a security: *zamānat*, security, bail. *Fe'l-zāminí*, penal recognizance. *Zamānat hifz aman*, security to keep the peace. *Zamānat nek chalní*, security for good behaviour. *Házir zāminí*, bail: *mál zāminí*, written security for the payment of any due.

**ZAMĪN**, *s.* the earth, ground, soil, land; a region, country; the ground of a picture; —*bos honá*, to make a profound bow; —*par se kuchh pará páná*, to be overjoyed at finding unexpectedly the object of one's wishes; —*men gar jáná*, to be greatly ashamed.

A curious old work the *Díwán pasand*, gives the following description of land and of its products, which is worth preserving. H. is for *Hindí*, P. Persian, A. Arabic, L. Latin, E. English, F. French and V. Vernacular.

“*Kámil* land in general is hard and not sandy, rather sloping. It is also called *dehr* and *jhíl*. Sugar-canes and wheat flourish here without irrigation. Its well water is sweet and where the soil is bluish, excellent, and it can be found at the depth of 20 to 30 cubits. *Kámil* 1st quality, is when *jhíls* abound and water can be found within 20 cubits; if this land is near the village it is called *taráí*. *Kámil* 2nd quality, is when the soil is yel-

low, distant from population, and water cannot be found under 30 or 40 cubits. Land of *middling nature*, is when water, fresh or brackish, is obtained at 50 or 60 cubits. Land of the 1st quality; should the above be sandy and near the village and water near the surface, it is considered of the first quality. Land of the 2nd quality; but if it is far from the population, it is of the second quality. *Kámil* land of the 3rd quality; should land of *middling nature* of either description, be extensive and near the seat of population, it is called *kámil* of the 3rd quality. *Nákis* 1st quality, is that land in which wells cannot be sunk. If it be even, hard and not loose, it is of the first quality and is fit for sowing *jau khákí*, *bijhar*, *chaná* and *juár*. *Nákis* 2nd quality; but on the contrary if it is high, or low, or sandy, it is of 2nd quality and only fit for *bajrá*, &c. *Poth* and *pákreh* are such lands as are intersected with mounds, (*tílás*), and are on the extremity of villages; they are unfit for cultivation. *Poth* land contains *kankar*, (gravel), and is sloping, so as to let water run off. *Polach* is land cultivated yearly, *Chanchar* once in 2 years; it is also called *Parautí*. *Banjar* is land which remains uncultivated for 2, 3 or 4 succeeding years. *Kalhar* or *rakhar* is land unfit for cultivation. *Chaká kewal*, is a black soil; it splits when dry, and when wet it is adhesive and tilled with difficulty. It will not absorb much water and grains of all seasons grow in it. *Kauriá kewal*, is a yellow adhesive soil less liable to split when dry than the last. *Kachhwí kewal*, is at first black, but being pulverised, becomes whitish; it is also called *Bharkí*; little ploughing renders it soft, and it is fit for *kharíf* and *rahí* crops, requiring more water than the above. *Paurú kauriá*, is a reddish soil which is neither adhesive when wet, nor does it split when dry; it is favorable

to the *kharíf*, but requires irrigation for the *rabí*. *Paurú túsí* is of a brown colour, unfavorable to *rabí*. *Paurú dur-san*, partakes of red and black; the *rabí* flourishes here, the *kharíf* requires much watering, *Paurú kehrá*, is of a white colour, bearing on its surface a thin incrustation of saline matter, of which *reh*, and *sajjí* (soap ashes), are made. The *rabí* and *kharíf* grow ill here. *Paurú kehrá amir*, a whitish yellow soil which can be used when rain is abundant. *Dabhális* or *Karebád*, land near the homestead which is intermixed with gravel. Poppy, vegetables, Indian-corn, *juár*, *bángá*, wheat and barley grow well in it. *Dabárá* or *Barsátí*, islands liable to be over flown are so called; fit for *rabí* and *kharíf*. *Regastán* or *Baluá zamín*, sand banks on which nothing of value is planted.

### KHARIF, NIJKARF.

1. *Arwí* V. *kachú* H. *ghuíyá* H. *kulkas* A. *arum* L. *bastard* potatoes E. Order *peperitæ*, of the *monoecia hexandria* class, cultivated like sugar-cane in *bhúr* soil, sandy and loose, twice watered, and is used in culinary.

2. *Bájrá* H. *arzan* P. a kind of millet E. Grown in all soils save *kámil*, sister plant to *juár*. It only flourishes above Behár, and is injured by excessive damp. It is the staple food of the lower classes, being cheap.

3. *Dhán* or *shálí* H. *biranj* P. *urzz*, or *urúzz* A. paddy or unhusked rice E. *riz* F. *oryza* L. Natural order *gramina*; of the *hexandria monagynia* class; grows in marshy lands. It is reaped and winnowed similarly to *múng*, and the produce is called *cháwal*, and is of the following kinds: *Anjana*, *aricá*, *asní*, *bánsmatí*, *dúthiá*, *dhání*, *gurgawá*, *hansráj*, *istímál* (the finest rice), *kamudí*, *kúndirí*, *múngí*, *náranj*, *uswás*, *usná*, (prepared by boiling), *piránpokí*, *selá*, *samjirá*, *sunkharchá*, *sáthí*. (See *dhán*.)

4. *Gájar* H. *sardak* P. carrot E. *carrotti* F. *gázar* P. *jazar* A. *daucus* L. Order *umbellatæ*, class *pentandria digynia*. Grown in *polach* land, sown in the *kharíf*, dug in the *rabí* harvest; irrigated from wells.

5. *Juár* H. *zarrat* A. a kind of millet E. Grown in all lands save those that are high and sandy. The produce from the *rabí* is called *umrá*, from the *kharíf*, *sarhetí*.

6. *Kákun* or *kangní* H. *sáneh dashtí* P. *dúkhñ* A. The comb tree, a kind of millet E. Grown in *kánil* and rich soil, in which barley, wheat, &c., are afterwards grown. Eaten by the poor, but the seed usually given to birds, the stalks to cattle.

7. *Kodái* or *kodon* H. of the *arzan* and *juár* kind. Grown in *polach* land and reaped as *shálí* or *dhán*; used as *kákun*, which see.

8. *Másh i siáh* P. *kalái* or *urd* H. a kind of pulse E. Sown and reaped with *juár*; the husk is very adhesive.

9. *Múng* H. *másh i sabz* P. a kind of pulse E. Sown and reaped with *bajrá*.

10. *Makái* or *bhutṭá* or *júndrí* H. Indian-corn E. *mais* F. It is sown in fine lands in the vicinity of the village, which are afterwards used for barley and wheat.

11. *Moth* H. a kind of pulse E. Is sown in lands previously used for the *kharíf* harvest.

12. *Maruá* H. a kind of pulse E. Sown in *polach* land.

13. *Pasaí* H. a spontaneous rice E.

14. *Rods* H. *faríkah* A. *lobiá* P. *ḡába* L. bean E. Sown on the verge of *juár*, *bajrá*, and *kapás* fields.

15. *Sáwán* H. *shámákh* P. a kind of millet E. Sown in *polach* and *banjar* lands, which are afterwards used for peas and grain.

16. *Singhárá* H. the pig nut E. Sown in ponds and

is cool and sweet when eaten raw. Eaten on fast days by *Hindús*.

17. *Til* H. *sim* A. *kunjad* P. *sesamum* L. the sesame or sesama plant E. Order *luridæ*, a genus of the *didynamia angiospermia* class. Sown with *juár* and *arhar*; the seed is used in confectionery, medicine and oil making.

### KHARÍF, ZABTÍ.

18. *Álú* H. *solanum tuberosum* L. potatoes E *pomme de terra* F. Order *luridæ* of the *pentandria monogynia* class. An exotic plant sown in *kámil* land and loose sandy loam; the flower makes a beautiful yellow dye. In England the potatoe sets are cut in pieces with one or two eyes in each; in India the root is planted whole; slaked lime should be sprinkled over the surface of the land, to kill grubs.

19. *Banásarhú kapás* or *rúí* (the produce) H. *kutn* A. *darakht i pumbah* P. *gossypium* L. *cotonnier* F. cotton plant E. Order *malvace* or *calumnifaræ* of the *monadelphía polyandria* class; sown in all soils; when wheat, barley, or gram has preceded it, the produce is called *binaurá*, when it follows the *kharíf* harvest, *ban sarheti*; much rain rots it, without rain it withers. Unctuous, sandy; high soils are unfavorable. The down is called *rúí*, the seed *binaulá*. The latter is besmeared with cow-dung before sowing. Here is the history of a pound of cotton wool. "It came from India to London, it then went to Manchester where it became yarn, it then went to Paisley and was woven, then to Ayrshire and was tamboured, back to Paisley and was veined, next to Dumbarton where it was hand-served, and back again to Paisley, whence it was sent to Renfrew, and was bleach-

ed and returned to Paisley, then to Glasgow to be finished, and so per coach to London. It took three years to perform these journeys, contributed to the support of 150 people, by whom it was increased in value 200 per cent."

20. *Haldí* H. *zardchob* or *zarsúd* P. *urúk-us-sufr*, or *urúk-os-sabbaghín*, or *urúk-us-záfrán* A. *curcuma* L. *safran* F. *turmerick* E. Order *scitamineæ*, of the class *monandria monogynia*. Sown in *kámil* land; used in colouring, culinary and medicine.

21. *Kundrú* H. A vegetable of the *palwal* kind, sown along with *pán*.

22. *Níl* H. *nílaj* A. *nílah* P. *Indigofera* L. *Indigo* E. and F. Order *papilionaceæ*, of the *diadelphía decandria* class, sown in all soils; there are generally two crops called the *asárhú*, and the *jamuá* or *baisákhi*. (See *níl*.)

23. *Úkh* or *ganná* H. *naishakar* P. *kasab-us-súkkur* A. *saccharum officinaum* L. Order *gramina*, of the *triandria digynia* class. Land is chosen which yielded *kharíf* and *rabí* harvests the former year, and after being tilled, lies fallow till *Pús*, and is called *pandrí*; the canes are sown in layers and require irrigation; the juice boiled and congealed is called *gur* or *jagry*. In preparing sugar the juice is boiled to the proper consistency to admit of granulation, and is denominated *ráb* or *muscovado*. When the cane is cut, a second crop is frequently derived and is called *úkh perí*. (See *úkh*.)

24. *Paṭsan* H. *cannabis* L. *chanvre* F. *hemp* E. Order *scabidæ* of the class *diocēia pentandria*. Sown on the borders of *juár* and *bajrá*; the produce of poor land excels in quality, of rich, in quantity. Insects are averse to it.

25. *Palcal* H. A delicious vegetable, sown in *kámil* land.

26. *Pán* H. *tamolí* or *tambol* P. *tambúl* A. *betel-leaf*

E. *betel* F. Sown in *kámil* land and protected from the weather by screens, called *panwáris*; its root is termed

27. *Phút* H. a kind of melon, sown in sandy soil along with *kapás*.

28. *San* H. a kind of hemp, see *paṣan*, sown in all kinds of land of the past year's cultivation.

29. *Tambákú karkí* P. *bajjirbhang* H. *tumbak* A. tobacco E. *tabac* F. *nicotiana tabacum* L. Order *luridæ* of the class, *pentandria monogynia*. Sown in *kachhiána*, *bara*, *kámil* and *cháhi* lands, and is transplanted, and irrigated.

“Friend to the spirits, which with vapours bland,

“It gently mitigates; companion fit

“Of pleasantry and wine.”

30. *Baigan* or *bhánṭá* H. *badinjan* P. *brinjal* V. the egg-plant E. *milongena* L. *brinjele* F. Of the same order and class as the above. Grown in *kámil* land.

31. *Bákula* A. a kind of bean. Sown in *kámil* land.

32. *Bathuá* H. *ḡataf* A. *sarmak* P. *orach* E. *atriplex hortensis* L. *arroche* F. A genus of the *polygamia monœcia* class. A spontaneous herb, used in culinary and medicine.

33. *Chichindá* H. a kind of long cucumber. Sown in *kámil* land.

34. *Chaulái* H. spinage E. *spinacia* L. *epinards* F. *ispanaj* P. *isfanakh* A. Order *holaracæ* of the *diœcia pentandria* class. Sown in *kámil* land, for culinary purposes.

35. *Chukandar* P. *silḡ* A. beetroot E. *beta* L. *beeterave* F. Of the same order as above, but class *pentandria digyna*. Sown in *kámil* land.

36. *Chúká* H. *toorsheh* P. *hammáz* A. sorrel E. *acétosa* or *oxalis* L. *oseille* F. Order *holaracæ* of the class

*dria trigynia*. Sown in *kámil* land : in Arabic the flower is called *tamir*. It is a species of *rumex*.

37. *Dhendas* or *bhindí* or *rám turuí* H. *gombo* F. A mucilaginous vegetable. Cultivated in *kámil* land.

38. *Kaddú* or *sítá-phal* H. *karā* or *yaktín* A. pumpkin or gourd E. *cucurbita* L. *citrouille* F. Order *cucurbitaceæ* of the class *monoecia syngenesia*. Cultivated in *kámil* soil.

39. *Khírá* H. *badrang* P. *kesaí* and *kasúd* A. cucumber E. *cucumis* L. *concombre* F. of the same order and class as above.

40. *Karam kallá* H. *kalam* P. *kamrīb* or *karnúb* or *karamb* A. *brassica* L. *chou* F. cole, colwort or colewort E. Order *cruciferæ* of the class *tetradynamia siliquosa*. Cultivated in *kámil* land : improperly called cabbage.

“ That herb, which o’er the whole terrestrial globe,

“ Doth flourish and in great abundance yields,

“ To low plebain and the haughty king.

“ In winter cabbage, and green sprouts in spring.”

41. *Kobí* (*pñúl*) H. cauliflower E. *choufleur* F. *brassica florida* L. vide No. 40.

42. *Káhú* P. *khas* A. lettuce E. *lactuca* L. *laetue* F. Order *compositæ* of the *syngenesia polygamia Æqualis* class. Sown in *kámil* land.

43. *Kachrí* H. *dastamboye*h or *dardab* P. natural order *cucurbitaceæ*. Sown with *juár* and *ban* ; a delicious small melon.

44. *Múlí* H. *turb* P. *fujl* A. radish E. *raphanus* L. *rave* F. Order *siliquosæ* of the class *tetradynamia siliquosa*. Sown in *kámil* land, should be irrigated with brackish water.

45. *Methí* H. *shimlíd* or *shimlít* P. *finugreek* E. *fœnum græcum* L. *fenugrec* F. A kind of spinage. Sown in *kámil* land, used as food and in cataplasms.

46. *Mirch surkḥ* H. *filfil-us-suadan* A. cayenne pepper E. *capsicum annum* L. *piment* F. Order *luridæ* of the *pentandria monogynia* class; used in culinary and grown in *kámil* land.

47. *Marsá* H. a kind of spinage grown in *kámil* land.

48. *Narí* H. A spontaneous spinage growing near tanks and rivers.

49. *Pethá* H. a kind of gourd, cultivated in *kámil* land.

50. *Post* H. *khashkhásh* or *koáknár* P. *ramman-us-sual* A. poppy E. *papaver album* L. *parot* F. Order *rhædæ* of the *polyandria monogynia* class. Grown in almost any soil, but is most luxuriant in manured *kámil*. When the capsules are half grown, longitudinal incisions are made in them, taking care to avoid penetrating the internal cavity; early in the morning the juice which has exuded during the night, is collected by means of a sharp shell, and the wounding is repeated several times. When the juice has been evaporated to a proper consistency in the sun, it is fit for use; from the seed oil is extracted.

51. *Pálak* H. *baklat-us-zahibiah* A. a spinage; sown in *kámil* land.

52. *Ratálú* H. yam E. and F. *dioscoria* L. Order *sarmentaceæ* of the class *diœcia hexandria*. Yams flourish best in poor soil. Their culture is similar to that of potatoes, and they are often used as a preparatory crop for wheat.

53. *Shakarḥand* H. *candolulus* L. sweet potatoes E. Order *companaceæ* of the *pentandria monogynia* class. Grown in *kámil* land; raised from slips; mature in four months; propagated by covering the stems and protuberances with mould.

54. *Sem* H. a kind of bean, sown in *kámil* land.

55. *Shalgam* P. *shaljam* A. turnip E. *rapa* L. *navft* F.

Order *siliquosa* of the *tetraydnamia siliquosa* class. Turnips thrive best in arid, sandy soil, where most other plants perish.

56. *Soá* H. *shiwad* and *shivat* P. *shibatt* A. fennel E. *fœniculum* L. *fenouil* F. Order *umbellatæ* of the *pentandria digynia* class. Cultivated in *kámil* land; the leaves used in culinary.

57. *Turaí* H. A vegetable sown in *kámil* land, and used in cookery.

58. *Tarbúz* P. *hindúánah* H. *dabukéh* A. water-melon E. *cucumis anguria* L. *melon deau* F. Grown in *kámil* lands along rivers, in small beds.

59. *Adrak* H. *zanjbíl* A. ginger E. *amomum zingiber* L. *gingembre* F. Order *scitamineæ*, of the *monandria monogynia* class. Ginger is propagated by the small pieces, prongs or protuberances of the root, each of which throws up two different stems. It thrives best in rich soil, but if grown in clay it shrinks less in scalding than if grown in mould. When dried it is called *sonth*.

60. *Zamínkand* P. is grown in *kámil* land for its root, which is eaten by the poor.

### RABÍ, NIJKARÍ.

61. *Chaná* or *búnt* H. *nakhud* P. *himmus* A. a kind of pulse commonly called gram. Grown in even loamy soil; if it rain in *Mágh* the crop is abundant.

62. *Chainá* H. *arzan* P. *dúkhan* A. millet (a kind of) E. *millium* L. *míl* F. Grown in *kámil* land and eaten as rice by the poor, and birds are fed on it.

63. *Gehún* H. *gandum* P. *bur* and *hinteh* A. wheat E. *triticum* L. *fromente* or *blanche* F. Order *gramina* of the *triandria digynia* class. Sown in soils of *first* and *middling* quality, and where it can be irrigated.

64. *Jau cháhí* H. P. *sháir* A. barley E. *hardeum* L. *orge* F. The same order and class as wheat, and is grown in the same manner.

65. *Jau khákí* or *dhúryá* H. Sown in *bhúr* or high sandy soil. This *jau* is inferior to *cháhí*, and will not thrive if the soil is hard.

66. *Masúr* H. *adas* A. *machak* P. a kind of vetch. Sown in land of last year's *kharíf* harvest.

67. *Maṭar* H. *kasang* and *karasneh* P. *hab-ul-bakar* A. pea E. *pisum* L. *pois* F. Sown with *jau khákí* and reaped like *chaná*; is less delicate in taste than the garden pea.

68. *Rái* H. *khardal* P. mustard E. *sinapis* L. *moutarde* F. This may be sown in any kind of land, as it leaves the soil in sufficient tilth for the reception of any other crop; oil is made of the seed and cake of the sediment, which is called *khali*.

69. *Sarson* H. *sarshaf* P. is of the same order (*cruciformes*) and class (*tetradynamia siliquosa*) as 68, and is generally sown along with wheat, *jau* and carrots, in land wherein the *kharíf* harvest has been the preceding crop:

70. *Sehúán* H. Similar to the above but of inferior quality.

71. *Arhar* H. *kashákhāl* or *shákhāl* P. a kind of pulse E. Is sown with *juár* and *bájrā* and is used as food.

72. *Alsí* H. *katán* A. *bazrak* P. lint or flax E. *linum sativum* L. *sen* F. Order *gruinalis* of the *pentandria pentagynia* class. Sown in all soils; cloth is not made of it in this country; its oil is used by painters.

### RABĪ, ZABTĪ.

73. *Kusúm* H. (*kar*, the seed) *hasakdánah* P. *ásfar* or *káfisheh* A. safflower E. *carthamus* L. Order *compositæ* of the *syngenesia polygamia* class. Sown similarly to wheat.

The flowers pulled when full blown form an excellent scarlet dye, and from the seed a medicinal oil is expressed.

74. *Kharbúza* H. *bettíkh* A. musk-melon E. Grown in well manured *polach* land, is peculiar to these provinces and will not grow in Bengal.

75. *Arand* H. *bedanjír* P. *khirwae* A. *palma christi* E. *F. ricinus cummunis* L. Order *tricoceæ*, of the *monæcia monadelphía* class. It is sown round *kapás* fields. From the ripe nuts is drawn castor oil.

76. *Balangú* P. *ocimum* L. *basilic* F. a kind of sweet basil. Order *virticillatæ* of the *didynamia gimnospermia* class. Of spontaneous growth; from the seeds is made a pleasant beverage.

77. *Dhaniyá* H. *kishníz* P. *kúzbúreh* A. coriander E. *coriandrum sativum* L. *coriandre* F. Order *umbellatæ* of *pentandria digynia* class. Grown similarly to carrots; the leaves and seeds are used in cookery.

78. *Kakrí* H. a sort of inferior cucumber. Grown in *kámil* land, and used in culinary purposes.

79. *Khurfah* A. *loniya* H. *torak* P. purslane E. *portulaca* L. *pourpier* F. Order *succulentæ* of the *dodecandria monogynia* class. Used in culinary; the seeds are employed as emulsions.

80. *Kásní* P. *kásíní* H. *hindeba* A. endive E. *endivia* L. *chikoree blanche* F. Raised for its seed, which forms a cooling beverage.

81. *Kawalgattá* H. *nílofar* P. Grows wild in tanks. The seeds are called *makháná* and are parched and eaten by *Hindús* on fast days: they are also used as beads.

82. *Kaserú* H. This grows wild in tanks and the roots are sweet and pleasant: dried they are used as medicine.

83. *Karailá* H. a bitter pot herb. Grown in *kámil* land; rendered palatable by mixing onions.

84. *Lehsun* H. *sír* P. *súm* A. garlic E. *allium* L. *ail* F. Order *spathaceæ* of the *hexandria monogynia* class. A pungent root which warms and stimulates the solids, and attenuates tenacious juices by its penetrating powers.

85. *Piáz* P. *kandhá* H. *basal* A. onions E. *allium cepa* L. *oignon* F. of the same order and class as 84. Grown in *polach* soil.

86. *Ajwáin* H. *nánkhwáh* P. *talab-us-khubz* A. Grown in *kámil* land; is a carminative.

ZAMÍNDAR, s. a land-lord, a land holder, a land proprietor, a land owner, the holder of an estate, vide *málguzár*. In the L. Provinces where there are two rights in the same land, the *zamíndár* is the larger and the *tallukdár* the smaller proprietor. In the U. Provinces this order is just reversed. Agriculture though popular, is not held to be a profitable trade, and those who follow it are as a rule in debt. *Jis kí zamín us ká karz*, is a saying that is of universal application. *Zamíndárí*, an estate in which the whole of the land of a community is held and managed in common. The rents with all other profits from the estate, are thrown into a common stock, and after deducting the expenses, the balance is divided among the proprietors according to a fixed law.

ZAR, s. money, —*bákí*, the amount of balance due, —*biána*, earnest money, —*táwán*, penalty, —*taufír*, savings, surplus money, excess, —*khisára*, damages, —*nakd*, cash, ready money, —*khez*, fertile, —*dár*, wealthy.

ZAT, s. caste. *zátí*, personal.

ZER-TAJWIZ, s. under consideration, *subjudice*, upon the tapis, —*tahkíkát*, under investigation.

ZEWAR, s. jewels, ornaments.

ZIDD, s. enmity, spite, —*karná*, to oppose, to contradict.

ZILLAT, s. indignity.

ZIMMADAR, s. liable, responsible, also a trustee.

ZIMN, s. a clause, the contents, anything comprehended, contained or inserted.

ZIRĀT, s. agriculture, husbandry, sown soil, tillage, cultivation. In indigo factories the word is often used to express lands cultivated by the factory establishment, in opposition to *asāmīwār*, which is the crop grown by cultivators.

ZUHUR, s. accruing or arising (as the cause of action), also discovering, — *bināc dāwā*, cause of action.

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